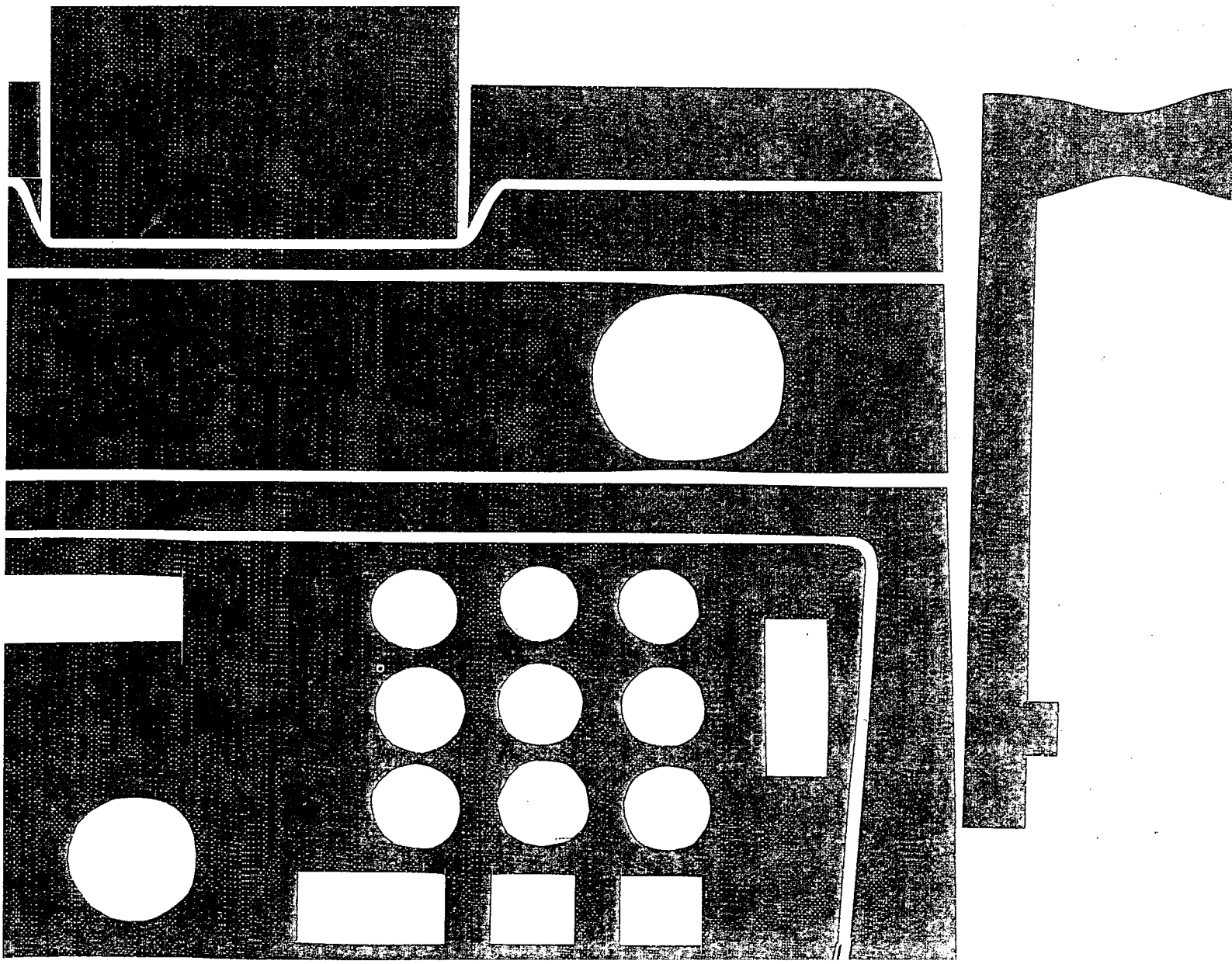
STATISTICS OF INCOME 1970

BUSINESS INCOME TAX RETURNS

Department of the Treasury
Internal Revenue Service

Publication 438 (10-73)



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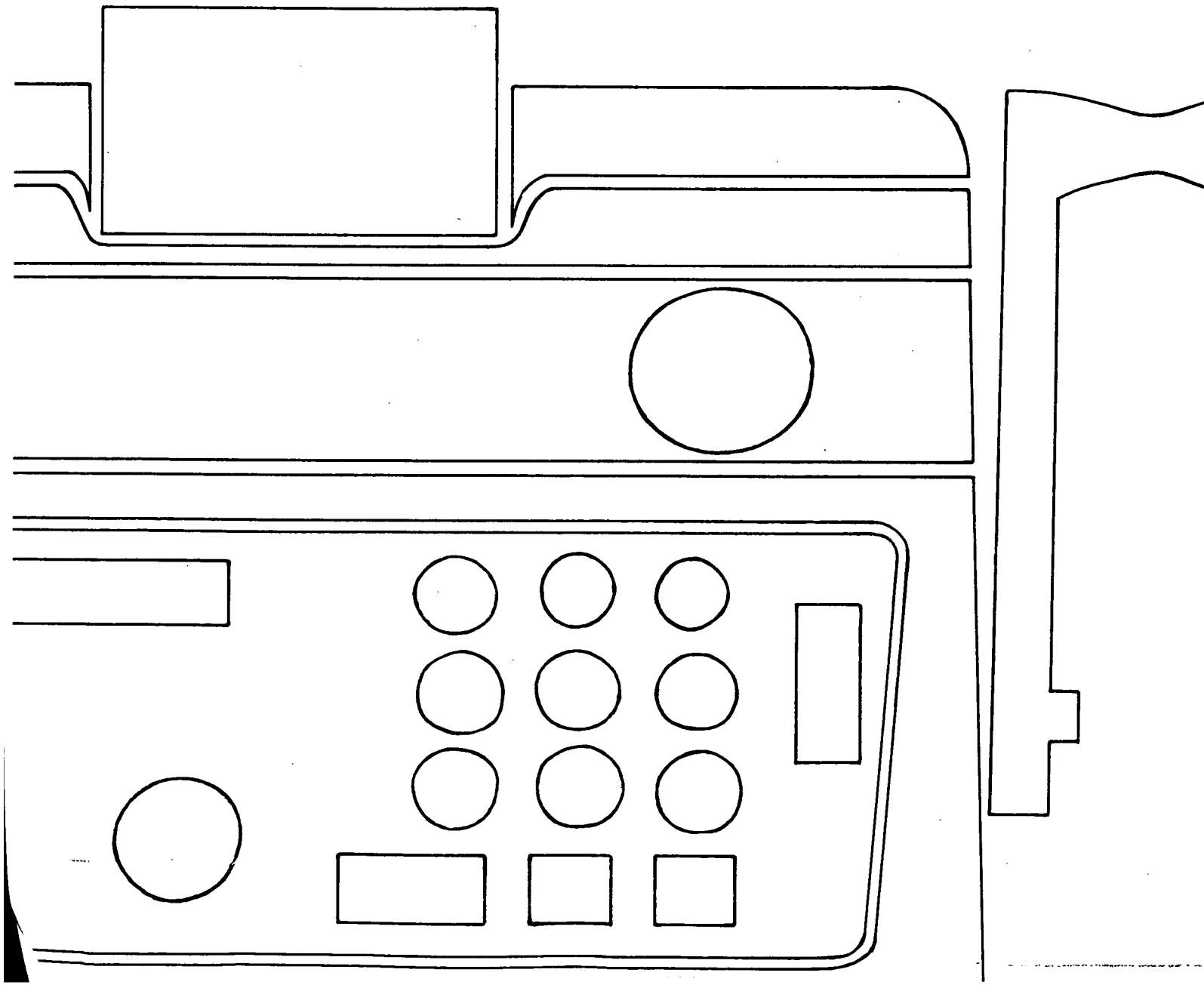

Treasury Department,
Office of Commissioner of Internal Revenue,
Washington, D.C. September 28, 1973.

Dear Mr. Secretary:

As required by section 6108 of the Internal Revenue Code, we are sending you the complete report, *Statistics of Income—1970, Business Income Tax Returns.* The report includes financial and economic data from the returns of proprietorships, partnerships, and corporations filed during 1971 and the early part of 1972. New features this year include classifications of proprietorships, partnerships, and Small Business Corporations by size of rent deduction, farm proprietors by size of nonfarm income, and the adjusted gross income and income tax of proprietors by industry.

Commissioner of Internal Revenue.

Hon. George P. Shultz,
Secretary of the Treasury.

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STATISTICS DIVISION

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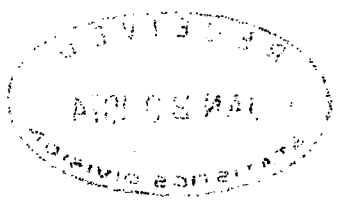

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The financial and economic data in this report are weighted estimates derived from samples of the tax and information returns of 9.4 million proprietorships, 936 thousand partnerships, and 1.7 million corporations. The samples were designed to give complete coverage of all business returns filed for 1970. The accounting years covered ended from July 1970 through June 1971, but most returns were for the calendar year ending December 31, 1970. The returns of almost all proprietorships, 90 percent of the partnerships, and nearly one-half of the corporations were for the calendar year 1970.

Type of industrial activity is a primary feature of this

Table 1A.—NUMBER OF BUSINESSES AND RECEIPTS, BY BUSINESS ORGANIZATION AND INDUSTRIAL DIVISION, 1969 AND 1970

[All figures are estimates based on samples—number of businesses are in thousands, money amounts are in millions]

Industrial division	Number of businesses		Business receipts	
	1969	1970	1969	1970
ALL INDUSTRIES				
All businesses, total	12,009	12,001	1,879,326	1,948,822
Corporations, total	1,659	1,665	1,560,830	1,620,887
Small Business Corporations	234	257	71,472	76,097
Noncorporate businesses, total	10,351	10,336	318,496	327,936
Proprietorships	9,430	9,400	234,335	237,727
Partnerships	921	936	84,161	90,209
AGRICULTURE, FORESTRY, AND FISHERY				
All businesses, total	3,410	3,240	58,270	62,687
Corporations, total	32	37	11,569	13,592
Small Business Corporations	9	12	1,318	1,788
Noncorporate businesses, total	3,379	3,202	46,701	49,095
Proprietorships	3,259	3,078	40,214	41,819
Partnerships	120	124	6,487	7,276
MINING				
All businesses, total	84	80	17,896	19,331
Corporations, total	14	14	15,367	16,700
Small Business Corporations	2	2	569	577
Noncorporate businesses, total	70	65	2,530	2,631
Proprietorships	59	51	1,450	1,447
Partnerships	11	14	1,079	1,185
CONTRACT CONSTRUCTION				
All businesses, total	901	875	111,068	116,647
Corporations, total	128	139	82,291	88,945
Small Business Corporations	21	26	8,893	9,548
Noncorporate businesses, total	773	736	28,777	27,702
Proprietorships	723	685	21,484	20,099
Partnerships	51	51	7,293	7,603
MANUFACTURING				
All businesses, total	405	410	701,859	711,999
Corporations, total	202	198	689,906	700,091
Small Business Corporations	25	30	10,928	12,026
Noncorporate businesses, total	203	212	11,953	11,909
Proprietorships	172	183	6,881	6,702
Partnerships	30	28	5,072	5,207
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES				
All businesses, total	366	380	129,092	139,395
Corporations, total	67	67	121,670	131,463
Small Business Corporations	9	10	1,777	2,409
Noncorporate businesses, total	299	313	7,422	7,932
Proprietorships	285	296	6,174	6,497
Partnerships	15	17	1,248	1,435
WHOLESALE AND RETAIL TRADE				
All businesses, total	2,689	2,712	641,716	657,754
Corporations, total	525	518	497,415	511,317
Small Business Corporations	93	94	40,655	40,949
Noncorporate businesses, total	2,165	2,193	144,300	146,437
Proprietorships	1,958	1,992	110,286	111,516
Partnerships	206	201	34,014	34,921
Wholesale Trade				
All businesses, total	473	470	261,197	267,765
Corporations, total	172	166	229,181	234,885
Small Business Corporations	28	28	17,262	17,939
Noncorporate businesses, total	300	305	32,016	32,880
Proprietorships	267	274	20,961	21,556
Partnerships	33	30	11,055	11,325
Retail Trade				
All businesses, total	2,189	2,210	379,195	387,669
Corporations, total	352	351	267,615	274,808
Small Business Corporations	64	66	23,340	22,988
Noncorporate businesses, total	1,837	1,860	111,580	112,861
Proprietorships	1,664	1,689	88,649	89,315
Partnerships	173	170	22,930	23,546
FINANCE, INSURANCE, AND REAL ESTATE				
All businesses, total	1,254	1,292	104,336	114,038
Corporations, total	429	406	85,125	92,092
Small Business Corporations	29	29	1,593	1,324
Noncorporate businesses, total	825	886	19,211	21,946
Proprietorships	516	566	7,986	8,346
Partnerships	310	320	11,225	13,601
SERVICES				
All businesses, total	2,865	2,964	114,529	126,120
Corporations, total	262	281	57,218	66,460
Small Business Corporations	45	53	5,694	7,437
Noncorporate businesses, total	2,603	2,683	57,311	59,660
Proprietorships	2,427	2,507	39,611	40,869
Partnerships	177	176	17,700	18,791

NOTE: Estimates for "Wholesale and retail trade not allocable" and "Nature of business not allocable" are not shown separately but are included in the "All industries" total. Estimates are rounded and may not add to totals.

report, and nearly every table contains some industry classification. In some tables, the industry data are cross-classified by various size categories, such as business receipts, various deductions, or total assets, or by the geographic area where the returns were filed. Table 1A shows summary data by industrial division for 1969 and 1970 for the different forms of business organizations; chart 1A gives a percentage distribution of the forms of business organization in each industrial division.

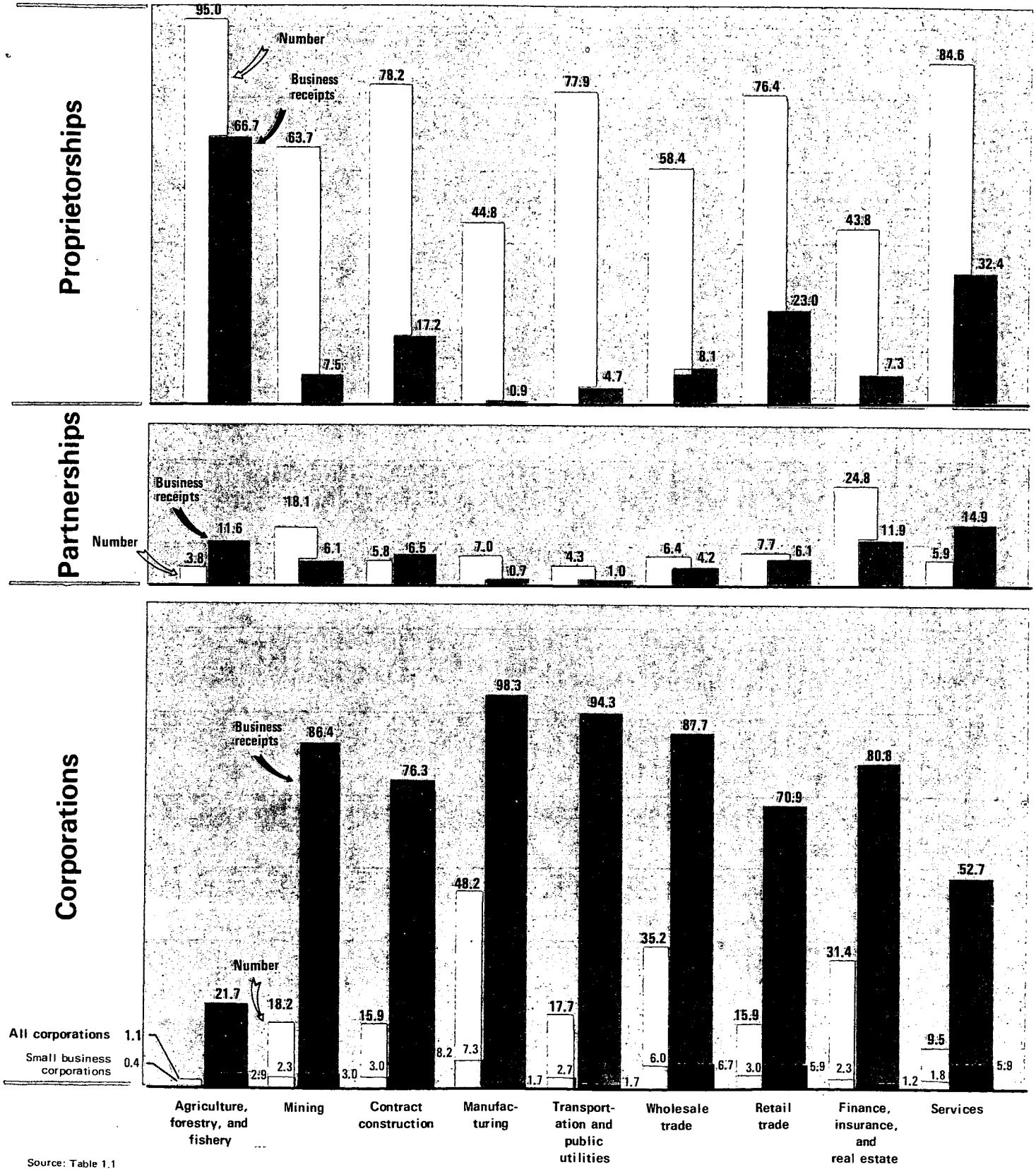
Table 1.1 shows business receipts and selected deductions for industries important in one or another of the corporate and noncorporate forms of business. The items selected for presentation in this table are not strictly comparable for all the forms, but they are comparable enough for purposes of rough comparisons within an industry. Limitations on the comparability of these items are mentioned under the item headings in the "Explanation of Terms."

Table 1.2, a new feature this year, shows the three forms of business organization in one table classified by size of business receipts. Since this report focuses on small businessess, a number of size classes are shown for businessess with receipts of under $5 million, while those with $5 million or more are included in a single class. For a breakdown of this class for corporations, see *Statistics of Income—1970, Corporation Income Tax Returns,* which includes size-of-receipts classes of up to $1 billion or more.

Chart 1A

Percent distribution of number of businesses and receipts, by business organization and industrial division, 1970

(Each division totals 100 percent.)



Source: Table 1.1

Table 1.1—RECEIPTS AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES, 1969 AND 1970

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry	Number of businesses		Business receipts		Cost of sales and operations		Depreciation		Taxes paid deduction		Interest paid		Rent paid	
	1969	1970	1969	1970	1969	1970	1969	1970	1969	1970	1969	1970	1969	1970
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
ALL INDUSTRIES														
All businesses, total	12,009,397	12,001,263	1,879,326,303	1,948,822,158	1,280,066,083	1,325,830,922	62,784,047	67,569,919	54,283,234	57,911,510	58,802,294	70,344,007	29,373,066	32,195,724
Corporations, total	1,658,744	1,665,477	1,560,830,321	1,620,886,576	1,104,571,988	1,146,263,273	49,139,399	52,941,266	46,476,582	49,523,243	51,717,379	62,055,010	21,463,085	23,842,355
Small Business Corporations	233,747	257,475	71,472,075	76,097,159	51,781,393	54,362,453	1,238,223	1,436,919	1,368,202	1,549,661	634,792	745,919	1,148,650	1,279,238
Noncorporate businesses, total	10,350,653	10,335,786	318,495,982	327,935,582	175,494,095	179,567,649	13,644,648	14,628,653	7,806,652	8,388,267	7,084,915	8,288,997	7,909,981	8,353,369
Proprietorships	9,429,822	9,399,653	234,334,588	237,726,748	132,215,825	133,526,775	9,685,927	10,049,833	5,027,172	5,229,009	3,433,248	3,818,791	5,718,477	5,891,121
Partnerships	920,831	936,133	84,161,394	90,208,834	43,278,270	46,040,874	3,958,721	4,578,820	2,779,480	3,159,258	3,651,667	4,470,206	2,191,504	2,462,248
AGRICULTURE, FORESTRY, AND FISHERY														
All businesses, total	3,410,489	3,239,658	58,269,931	62,686,544	36,432,525	40,804,583	5,512,546	5,832,418	1,909,669	1,992,845	2,391,393	2,725,857	1,752,960	1,853,958
Corporations, total	31,974	37,238	11,568,926	13,591,763	8,703,651	10,555,539	433,834	513,870	251,914	277,165	279,367	356,225	236,250	271,013
Small Business Corporations	9,329	11,634	1,318,461	1,788,321	898,642	1,318,948	97,043	113,492	49,561	46,620	56,315	72,559	46,759	46,313
Noncorporate businesses, total	3,378,515	3,202,420	46,701,005	49,094,781	27,728,874	30,249,044	5,078,712	5,318,548	1,657,755	1,715,680	2,112,026	2,369,632	1,516,710	1,582,945
Proprietorships	3,258,696	3,078,255	40,213,513	41,819,207	23,439,097	25,257,528	4,603,523	4,778,291	1,469,507	1,511,814	1,864,935	2,074,342	1,268,619	1,300,479
Partnerships	119,819	124,165	6,487,492	7,275,574	4,289,777	4,991,516	475,189	540,257	188,248	203,866	247,091	295,290	248,091	282,466
Farms														
All businesses, total	3,218,752	3,041,247	50,896,315	54,297,447	31,810,330	35,477,903	5,203,909	5,463,053	1,780,998	1,838,639	2,305,018	2,593,388	1,668,324	1,748,385
Corporations, total	20,466	24,106	7,750,474	8,994,847	5,620,830	6,874,575	324,193	369,972	190,497	196,223	235,790	279,151	197,067	224,300
Small Business Corporations	6,503	8,667	886,785	1,183,664	594,603	857,930	79,544	90,232	40,230	37,417	50,381	63,584	39,944	42,600
Noncorporate businesses, total	3,198,286	3,017,141	43,145,841	45,302,600	26,189,500	28,603,328	4,879,716	5,093,081	1,590,501	1,642,416	2,069,228	2,314,237	1,471,257	1,524,085
Proprietorships	3,089,486	2,905,864	37,613,067	39,144,576	22,509,436	24,377,964	4,438,629	4,598,308	1,415,436	1,453,507	1,833,556	2,034,515	1,235,030	1,254,593
Partnerships	108,800	111,277	5,532,774	6,158,024	3,680,064	4,225,364	441,087	494,773	175,065	188,909	235,672	279,722	236,227	269,492
Other Agriculture, Forestry, and Fishery														
All businesses, total	191,737	198,411	7,373,616	8,389,097	4,622,195	5,326,680	308,637	369,365	128,671	154,206	86,375	132,469	84,636	105,573
Corporations, total	11,508	13,132	3,818,452	4,596,916	3,082,821	3,680,964	109,641	143,898	61,417	80,942	43,577	77,074	39,183	46,713
Small Business Corporations	2,826	2,967	431,676	604,657	304,039	461,018	17,499	23,260	9,331	9,203	5,934	8,975	6,815	3,713
Noncorporate businesses, total	180,229	185,279	3,555,164	3,792,181	1,539,374	1,645,716	198,996	225,467	67,254	73,264	42,798	55,395	45,453	58,860
Proprietorships	169,210	172,391	2,600,446	2,674,631	929,661	879,564	164,894	179,983	54,071	58,307	31,379	39,827	33,589	45,886
Partnerships	11,019	12,888	954,718	1,117,550	609,713	766,152	34,102	45,484	13,183	14,957	11,419	15,568	11,864	12,974
MINING														
All businesses, total	84,310	79,514	17,896,404	19,331,080	10,071,250	10,819,208	1,188,064	1,312,113	507,803	571,782	366,922	459,478	202,620	207,718
Corporations, total	14,027	14,465	15,366,731	16,699,586	9,224,886	9,955,600	977,471	1,085,965	426,840	486,377	307,390	388,032	132,441	140,867
Small Business Corporations	2,182	1,857	569,431	577,278	343,813	328,321	33,490	40,209	17,798	21,209	8,051	8,364	11,471	6,204
Noncorporate businesses, total	70,283	65,049	2,529,673	2,631,494	846,364	863,608	210,593	226,148	80,963	85,405	59,532	71,446	70,179	66,851
Proprietorships	58,808	50,666	1,450,329	1,446,607	316,197	276,129	122,414	125,901	46,810	48,187	35,472	40,737	34,840	33,278
Partnerships	11,475	14,383	1,079,344	1,184,887	530,167	587,479	88,179	100,247	34,153	37,218	24,060	30,709	35,339	33,573
Metal Mining														
All businesses, total	4,522	4,776	2,980,035	3,451,171	1,924,259	2,209,195	213,627	224,274	112,260	136,259	68,624	79,561	11,905	14,787
Corporations, total	1,312	1,193	2,947,545	3,394,431	1,906,790	2,165,657	209,874	218,200	111,581	134,187	67,867	78,795	10,849	12,008
Small Business Corporations	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Noncorporate businesses, total	3,210	3,583	32,490	56,740	17,469	43,538	3,753	6,074	679	2,072	757	766	1,056	2,779
Proprietorships	2,832	3,054	7,279	15,205	1,229	3,052	1,714	1,978	241	513	459	345	262	1,996
Partnerships	378	529	25,211	41,535	16,240	40,486	2,039	4,096	438	1,559	298	421	794	783
Coal Mining														
All businesses, total	4,517	3,986	2,756,880	4,114,817	2,064,555	2,806,888	151,233	217,714	83,255	113,989	39,553	77,134	45,936	50,285
Corporations, total	1,674	2,226	2,464,920	3,754,378	1,929,776	2,644,270	125,910	191,366	74,318	106,706	37,251	74,602	36,148	38,761
Small Business Corporations	262	360	68,590	179,610	39,161	100,271	3,870	9,779	2,645	7,085	607	1,624	219	937
Noncorporate businesses, total	2,843	1,760	291,960	360,439	134,779	162,618	25,323	26,348	8,937	7,283	2,302	2,532	9,788	11,524
Proprietorships	1,927	895	104,212	131,860	26,533	42,961	8,824	12,512	2,650	2,881	600	1,056	3,892	2,759
Partnerships	916	865	187,748	228,579	108,246	119,657	16,499	13,836	6,287	4,402	1,702	1,476	5,896	8,765

Footnote at end of table.

Table 1.1—RECEIPTS AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES, 1969 AND 1970—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry	Number of businesses		Business receipts		Cost of sales and operations		Depreciation		Taxes paid deduction		Interest paid		Rent paid	
	1969	1970	1969	1970	1969	1970	1969	1970	1969	1970	1969	1970	1969	1970
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
MINING—Continued														
Crude Petroleum and Natural Gas														
All businesses, total	67,699	63,420	9,215,897	8,734,733	4,363,313	4,006,945	568,217	610,303	217,708	218,753	205,468	245,988	118,574	109,586
Corporations, total	7,819	7,883	7,275,491	6,798,944	3,774,364	3,473,084	416,219	444,689	156,038	152,196	156,536	184,001	64,900	66,772
Small Business Corporations	1,343	909	341,168	179,243	216,514	110,700	18,950	14,201	8,430	5,257	4,259	3,356	8,995	2,288
Noncorporate businesses, total	59,880	55,537	1,940,406	1,935,789	588,949	533,861	151,998	165,614	61,670	66,557	48,932	61,987	53,674	42,814
Proprietorships	50,976	43,717	1,225,665	1,171,943	251,766	188,119	101,718	97,672	39,196	39,793	31,541	37,331	29,134	27,064
Partnerships	8,904	11,820	714,741	763,846	337,183	345,742	50,280	67,942	22,474	26,764	17,391	24,656	24,540	15,750
Other Mining														
All businesses, total	7,572	7,332	2,943,592	3,030,359	1,719,123	1,796,180	254,987	259,822	94,580	102,781	53,277	56,795	26,205	33,060
Corporations, total	3,222	3,163	2,678,775	2,751,833	1,613,956	1,672,589	225,468	231,710	84,903	93,288	45,736	50,634	20,544	23,326
Small Business Corporations	525	472	156,281	214,780	86,524	116,815	10,499	15,988	6,190	8,251	3,181	3,351	1,850	2,978
Noncorporate businesses, total	4,350	4,169	264,817	278,526	105,167	123,591	29,519	28,112	9,677	9,493	7,541	6,161	5,661	9,734
Proprietorships	3,073	3,000	113,173	127,599	36,669	41,997	10,158	13,739	4,723	5,000	2,872	2,005	1,552	1,459
Partnerships	1,277	1,169	151,644	150,927	68,498	81,594	19,361	14,373	4,954	4,493	4,669	4,156	4,109	8,275
CONTRACT CONSTRUCTION														
All businesses, total	900,832	874,549	111,067,799	116,647,196	86,341,460	90,701,860	2,308,716	2,482,293	2,088,561	2,163,238	800,187	922,660	732,775	761,396
Corporations, total	127,666	138,905	82,290,720	88,945,385	68,274,975	73,434,969	1,529,799	1,685,506	1,579,668	1,671,115	593,850	711,496	435,035	483,237
Small Business Corporations	21,355	26,066	8,893,298	9,548,215	7,147,594	7,498,747	160,541	176,644	177,722	195,378	54,764	72,756	36,246	53,148
Noncorporate businesses, total	773,166	735,644	28,777,079	27,701,811	18,066,485	17,266,891	778,917	796,787	508,893	492,123	206,337	211,164	297,740	278,159
Proprietorships	722,604	684,643	21,484,393	20,099,158	12,575,645	11,584,893	633,947	624,626	393,703	374,175	156,060	158,795	191,097	164,016
Partnerships	50,562	51,001	7,292,686	7,602,653	5,490,840	5,681,998	144,970	172,161	115,190	117,948	50,277	52,369	106,643	114,143
General Contractors														
All businesses, total	203,631	201,896	66,235,912	69,071,912	55,498,414	57,571,640	1,327,042	1,460,916	990,918	1,039,259	556,139	633,254	371,178	386,097
Corporations, total	55,223	61,207	52,996,827	56,064,287	45,734,525	48,091,229	1,039,973	1,145,213	803,956	854,619	442,084	516,225	236,280	249,862
Small Business Corporations	8,854	11,242	5,209,748	4,916,535	4,416,806	4,087,070	88,685	90,001	72,121	78,095	33,817	47,950	12,149	19,520
Noncorporate businesses, total	148,408	140,689	13,239,085	13,007,625	9,763,889	9,480,411	287,069	315,703	186,962	184,640	114,055	117,029	134,898	136,235
Proprietorships	130,302	123,834	8,680,802	8,113,394	6,039,665	5,507,895	206,585	207,349	131,647	127,261	76,481	79,854	61,587	56,457
Partnerships	18,106	16,855	4,558,283	4,894,231	3,724,224	3,972,516	80,484	108,354	55,315	57,379	37,574	37,175	73,311	79,778
Building construction														
All businesses, total	170,912	161,019	45,063,721	44,359,403	38,834,132	38,028,821	469,284	470,157	548,978	549,676	350,700	386,545	181,327	162,179
Corporations, total	42,597	46,507	34,227,375	34,464,545	30,579,211	30,533,481	315,880	329,203	409,649	420,160	261,402	297,889	120,518	111,042
Small Business Corporations	6,947	8,947	3,997,193	3,830,471	3,498,933	3,291,554	31,585	32,860	42,724	50,332	20,913	35,817	6,858	10,227
Noncorporate businesses, total	128,315	114,512	10,836,346	9,894,858	8,254,921	7,495,340	153,404	140,954	139,329	129,516	89,298	88,656	60,809	51,137
Proprietorships	113,797	100,901	7,433,179	6,740,430	5,430,764	4,864,929	115,900	105,656	103,291	96,024	59,538	60,463	29,751	25,707
Partnerships	14,518	13,611	3,403,167	3,154,428	2,824,157	2,630,411	37,504	35,298	36,038	33,492	29,760	28,193	31,058	25,430
Other general contractors														
All businesses, total	32,719	40,877	21,172,191	24,712,509	16,664,282	19,542,819	857,758	990,759	441,940	489,583	205,439	246,709	189,851	223,918
Corporations, total	12,626	14,700	18,769,452	21,599,742	15,155,314	17,557,748	724,093	816,010	394,307	434,459	180,682	218,336	115,762	138,820
Small Business Corporations	1,907	2,295	1,212,555	1,086,064	917,873	795,516	57,100	57,141	29,397	27,763	12,904	12,133	5,291	9,293
Noncorporate businesses, total	20,093	26,177	2,402,739	3,112,767	1,508,968	1,985,071	133,665	174,749	47,633	55,124	24,757	28,373	74,089	85,098
Proprietorships	16,505	22,933	1,247,623	1,372,964	608,901	642,966	90,685	101,693	28,356	31,237	16,943	19,391	31,836	30,750
Partnerships	3,588	3,244	1,155,116	1,739,803	900,067	1,342,105	42,980	73,056	19,277	23,887	7,814	8,982	42,253	54,348
Special Trade Contractors														
All businesses, total	697,201	672,653	44,831,887	47,575,284	30,843,046	33,130,220	981,674	1,021,377	1,097,643	1,123,979	244,048	289,406	361,597	375,299
Corporations, total	72,443	77,698	29,293,893	32,881,098	22,540,450	25,343,740	489,826	540,293	775,712	816,496	151,766	195,271	198,755	233,375
Small Business Corporations	12,501	14,824	3,683,550	4,631,680	2,730,788	3,411,677	71,856	86,643	105,601	117,283	20,947	24,806	24,097	33,628
Noncorporate businesses, total	624,758	594,955	15,537,994	14,694,186	8,302,596	7,786,480	491,848	481,084	321,931	307,483	92,282	94,135	162,842	141,924
Proprietorships	592,302	560,809	12,803,591	11,985,764	6,535,980	6,076,998	427,362	417,277	262,056	246,914	79,579	78,941	129,510	107,559
Partnerships	32,456	34,146	2,734,403	2,708,422	1,766,616	1,709,482	64,486	63,807	59,875	60,569	12,703	15,194	33,332	34,365

Footnote at end of table.

Table 1.1—RECEIPTS AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES, 1969 AND 1970—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry	Number of businesses		Business receipts		Cost of sales and operations		Depreciation		Taxes paid deduction		Interest paid		Rent paid	
	1969	1970	1969	1970	1969	1970	1969	1970	1969	1970	1969	1970	1969	1970
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
MANUFACTURING														
All businesses, total	404,993	409,768	701,859,467	711,999,206	492,391,240	503,155,191	21,966,601	23,411,564	22,074,343	22,973,403	9,881,628	12,692,974	6,551,495	7,299,789
Corporations, total	202,066	197,807	689,906,327	700,090,661	485,101,441	495,879,549	21,533,661	22,892,481	21,818,750	22,705,034	9,771,271	12,570,242	6,343,923	7,085,168
Small Business Corporations	25,128	29,980	10,927,972	12,025,596	7,730,293	8,718,985	215,994	232,234	246,199	262,081	66,483	82,982	145,240	154,831
Noncorporate businesses, total	202,927	211,961	11,953,140	11,908,545	7,289,799	7,275,642	432,940	519,083	255,593	268,369	110,357	122,732	207,572	214,621
Proprietorships	172,432	183,466	6,881,128	6,701,707	3,809,464	3,645,951	284,608	336,019	149,295	156,625	58,766	68,932	127,280	124,521
Partnerships	30,495	28,495	5,072,012	5,206,838	3,480,335	3,629,691	148,332	183,064	106,298	111,744	51,591	53,800	80,292	90,100
Food and Kindred Products														
All businesses, total	27,719	27,265	98,764,428	101,519,255	75,220,305	76,845,049	1,870,869	2,009,965	3,136,409	3,429,045	967,072	1,145,221	605,923	676,790
Corporations, total	16,103	16,285	96,852,989	99,622,847	73,751,478	75,393,851	1,833,199	1,970,774	3,110,615	3,402,314	956,318	1,134,148	588,104	661,323
Small Business Corporations	1,610	2,284	1,307,384	2,331,156	1,041,307	1,900,259	23,513	35,879	24,928	34,243	8,836	11,263	8,416	17,145
Noncorporate businesses, total	11,616	10,980	1,911,439	1,896,408	1,468,827	1,451,198	37,670	39,191	25,794	26,731	10,754	11,073	17,819	15,467
Proprietorships	9,148	8,634	1,006,838	984,832	772,651	730,158	20,016	22,601	11,987	12,952	5,641	6,028	7,276	6,249
Partnerships	2,468	2,346	904,601	911,576	696,176	721,040	17,654	16,590	13,807	13,779	5,113	5,045	10,543	9,218
Textile Mill Products														
All businesses, total	10,009	8,301	22,395,433	21,717,441	17,480,067	16,874,758	606,542	664,019	474,303	468,998	368,727	352,717	167,770	186,761
Corporations, total	6,909	6,221	22,052,919	21,454,176	17,231,299	16,669,449	601,314	659,346	468,063	464,646	366,831	351,116	162,673	183,402
Small Business Corporations	731	581	295,066	455,761	203,674	346,511	6,856	9,865	8,713	10,142	1,952	4,263	7,169	6,708
Noncorporate businesses, total	3,100	2,080	342,514	263,265	248,768	205,309	5,228	4,673	6,240	4,352	1,896	1,601	5,097	3,359
Proprietorships	2,307	1,695	128,612	80,382	83,397	57,112	2,421	2,260	2,214	1,451	433	660	2,592	1,512
Partnerships	793	385	213,902	182,883	165,371	148,197	2,807	2,413	4,026	2,901	1,463	941	2,505	1,847
Apparel and Other Textile Products														
All businesses, total	27,987	28,043	25,085,641	24,113,700	19,250,512	18,325,089	206,243	220,676	511,489	504,780	246,410	261,990	283,411	289,802
Corporations, total	19,056	18,136	24,140,675	23,171,355	18,582,559	17,647,575	195,703	210,132	487,749	481,139	242,550	257,718	266,452	269,496
Small Business Corporations	4,340	3,571	2,470,512	1,922,730	1,903,747	1,447,861	11,812	11,289	41,311	38,838	8,326	8,278	35,786	26,348
Noncorporate businesses, total	8,931	9,907	944,966	942,345	667,953	677,514	10,540	10,544	23,740	23,641	3,860	4,272	16,959	20,306
Proprietorships	7,246	8,227	420,264	419,723	265,864	280,688	6,602	6,610	11,574	11,100	1,301	1,843	8,998	10,912
Partnerships	1,685	1,680	524,702	522,622	402,089	396,826	3,938	3,934	12,166	12,541	2,559	2,429	7,961	9,394
Lumber and Wood Products, Except Furniture														
All businesses, total	56,328	63,502	15,610,214	15,621,729	11,152,098	11,254,681	590,933	703,367	409,518	441,623	218,385	270,498	134,271	140,093
Corporations, total	8,898	10,145	13,308,533	13,269,580	9,972,634	10,056,624	441,863	507,148	348,973	378,711	181,205	227,237	90,929	95,246
Small Business Corporations	1,176	1,805	708,482	727,530	519,180	540,733	29,624	25,228	20,045	21,066	7,225	7,534	3,824	3,096
Noncorporate businesses, total	47,430	53,357	2,301,681	2,352,149	1,179,464	1,198,057	149,070	196,219	60,545	62,912	37,180	43,261	43,342	44,847
Proprietorships	42,053	48,597	1,458,404	1,566,361	623,853	655,949	110,378	149,639	38,506	43,929	17,962	22,764	24,166	20,741
Partnerships	5,377	4,760	843,277	785,788	555,611	542,108	38,692	46,580	22,039	18,983	19,218	20,497	19,176	24,106
Furniture and Fixtures														
All businesses, total	15,759	15,472	9,103,326	8,007,988	6,467,996	5,751,924	151,856	134,174	222,907	196,203	81,659	70,165	105,509	91,740
Corporations, total	6,926	6,914	8,614,509	7,584,607	6,167,333	5,485,385	141,223	124,372	213,144	185,629	78,005	67,697	93,850	83,490
Small Business Corporations	928	1,174	505,913	425,320	368,432	299,083	7,380	5,380	13,734	9,937	1,755	2,207	7,144	9,209
Noncorporate businesses, total	8,833	8,558	488,817	423,381	300,663	266,539	10,633	9,802	9,763	10,574	3,654	2,468	11,659	8,250
Proprietorships	7,462	7,045	332,301	237,044	194,198	139,585	8,320	6,726	6,886	6,221	2,744	1,471	8,486	5,620
Partnerships	1,371	1,513	156,516	186,337	106,465	126,954	2,313	3,076	2,877	4,353	910	997	3,173	2,630
Printing and Publishing														
All businesses, total	60,216	62,965	27,158,922	26,664,565	17,305,700	16,929,443	762,621	743,328	679,860	682,444	283,208	321,879	374,762	382,749
Corporations, total	25,813	26,613	25,770,300	25,356,353	16,620,028	16,288,623	714,484	692,218	648,625	650,677	271,387	309,097	343,594	347,939
Small Business Corporations	3,797	5,040	836,827	1,361,446	491,596	868,914	23,759	31,780	21,872	31,492	5,525	10,910	14,332	26,794
Noncorporate businesses, total	34,403	36,352	1,388,622	1,308,212	685,672	640,820	48,137	51,110	31,235	31,767	11,821	12,782	31,168	34,810
Proprietorships	29,569	31,305	896,305	824,158	404,597	359,867	36,118	38,553	19,617	20,120	9,269	9,257	21,331	23,565
Partnerships	4,834	5,047	492,317	484,054	281,075	280,953	12,019	12,557	11,618	11,647	2,552	3,525	9,837	11,245

Footnote at end of table.

Table 1.1—RECEIPTS AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES, 1969 AND 1970—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry	Number of businesses		Business receipts		Cost of sales and operations		Depreciation		Taxes paid deduction		Interest paid		Rent paid	
	1969	1970	1969	1970	1969	1970	1969	1970	1969	1970	1969	1970	1969	1970
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
MANUFACTURING—Continued														
Chemicals and Allied Products														
All businesses, total	14,060	13,211	56,116,489	57,494,556	34,501,927	35,484,682	2,417,175	2,617,860	1,138,051	1,195,001	716,772	853,289	469,333	536,173
Corporations, total	10,146	10,236	55,845,735	57,011,812	34,317,787	35,173,776	2,389,979	2,565,620	1,132,624	1,187,571	708,010	844,298	465,547	529,976
Small Business Corporations	525	1,359	226,983	385,588	171,343	265,827	2,924	9,464	3,564	7,385	1,942	2,802	1,474	4,996
Noncorporate businesses, total	3,914	2,975	270,754	482,744	184,140	310,906	27,196	52,240	5,427	7,430	8,762	8,991	3,786	6,197
Proprietorships	3,316	2,546	77,722	111,179	46,094	62,503	2,487	3,554	1,496	1,751	952	1,280	1,766	2,507
Partnerships	598	429	193,032	371,565	138,046	248,403	24,709	48,686	3,931	5,679	7,810	7,711	2,020	3,690
Leather and Leather Products														
All businesses, total	3,917	4,247	6,237,788	6,220,026	4,680,106	4,620,554	79,271	80,153	145,708	146,120	80,914	102,435	101,962	97,528
Corporations, total	2,103	2,299	6,124,069	6,098,369	4,601,984	4,531,333	77,338	78,566	143,865	143,821	80,408	101,800	100,107	95,628
Small Business Corporations	209	286	112,405	144,077	84,321	113,849	873	1,671	2,603	3,141	1,056	1,120	2,786	1,634
Noncorporate businesses, total	1,814	1,948	113,719	121,657	78,122	89,221	1,933	1,587	1,843	2,299	506	635	1,855	1,900
Proprietorships	1,507	1,623	47,576	48,352	31,562	33,393	1,232	842	535	801	163	338	1,034	1,012
Partnerships	307	325	66,143	73,305	46,560	55,828	701	745	1,308	1,498	343	297	821	888
Stone, Clay, and Glass Products														
All businesses, total	17,238	19,206	17,321,463	16,522,661	11,598,389	11,107,558	862,046	864,189	517,056	506,080	234,599	261,312	146,872	158,807
Corporations, total	8,928	8,427	16,820,309	15,991,683	11,321,490	10,800,423	837,096	835,624	503,397	488,327	229,751	254,714	140,070	151,092
Small Business Corporations	985	940	434,208	305,904	302,911	202,409	14,510	15,518	11,458	9,736	2,518	2,675	1,603	3,867
Noncorporate businesses, total	8,310	10,779	501,154	530,978	276,899	307,135	24,950	28,565	13,659	17,753	4,848	6,598	6,802	7,715
Proprietorships	6,871	9,668	289,178	322,693	144,694	175,891	14,781	20,162	7,767	10,468	2,360	4,757	3,742	5,250
Partnerships	1,439	1,111	211,976	208,285	132,205	131,244	10,169	8,403	5,892	7,285	2,488	1,841	3,060	2,465
Primary Metal Industries														
All businesses, total	6,617	5,346	45,113,866	45,893,472	32,765,504	33,889,147	2,278,021	2,297,175	1,200,356	1,268,781	941,601	1,105,782	285,703	327,948
Corporations, total	4,384	4,052	44,885,126	45,647,206	32,598,836	33,713,168	2,269,875	2,289,448	1,196,761	1,264,370	941,073	1,104,932	283,269	325,233
Small Business Corporations	570	297	214,684	208,355	141,104	154,561	6,133	4,335	4,195	5,101	4,445	1,246	1,426	1,113
Noncorporate businesses, total	2,233	1,294	228,740	246,266	166,668	175,979	8,146	7,727	3,595	4,411	528	850	2,434	2,715
Proprietorships	1,752	963	132,937	78,065	98,560	56,849	3,383	2,407	1,639	1,651	260	382	1,334	195
Partnerships	481	331	95,803	168,201	68,108	119,130	4,763	5,320	1,956	2,760	268	468	1,100	2,520
Fabricated Metal Products														
All businesses, total	32,056	32,587	38,336,638	38,524,489	27,117,633	27,897,772	1,006,351	1,061,061	952,985	971,588	439,650	582,824	357,215	364,983
Corporations, total	22,239	22,637	37,606,424	37,796,266	26,677,999	27,466,871	987,139	1,040,587	937,266	954,323	434,922	576,592	345,511	352,252
Small Business Corporations	2,248	2,945	964,563	925,336	629,205	636,582	23,924	18,939	24,326	23,616	4,068	7,163	12,089	13,767
Noncorporate businesses, total	9,817	9,950	730,214	728,223	439,634	430,901	19,192	20,474	15,719	17,265	4,728	6,232	11,704	12,731
Proprietorships	7,743	8,052	364,222	358,208	202,797	193,432	11,206	12,677	8,417	8,983	2,335	3,085	6,774	7,242
Partnerships	2,074	1,898	365,992	370,015	236,837	237,469	7,986	7,797	7,302	8,282	2,393	3,147	4,930	5,489
Machinery, Except Electrical														
All businesses, total	50,623	52,238	55,832,162	58,243,553	36,175,403	37,061,095	2,095,297	2,523,198	1,558,762	1,712,036	793,428	1,583,788	555,439	678,325
Corporations, total	25,212	23,553	54,585,279	57,042,521	35,509,916	36,427,205	2,041,221	2,464,578	1,532,044	1,683,538	781,503	1,570,858	534,198	654,716
Small Business Corporations	2,793	3,613	1,113,539	997,311	706,514	643,563	32,601	29,384	32,556	24,347	6,379	8,767	22,164	13,773
Noncorporate businesses, total	25,411	28,685	1,246,883	1,201,032	665,487	633,890	54,076	58,620	26,718	28,498	11,925	12,930	21,241	23,609
Proprietorships	21,517	25,232	839,358	842,294	419,688	419,330	42,121	44,314	18,513	19,682	9,242	10,334	16,203	17,554
Partnerships	3,894	3,453	407,525	358,738	245,799	214,560	11,955	14,306	8,205	8,816	2,683	2,596	5,038	6,055
Electrical Machinery, Equipment, and Supplies														
All businesses, total	16,194	14,060	52,737,282	54,105,749	36,679,853	37,963,859	1,505,361	1,707,221	1,346,190	1,424,867	876,308	1,079,445	499,817	583,876
Corporations, total	11,500	10,385	52,580,246	53,928,304	36,577,433	37,848,682	1,501,689	1,702,717	1,343,271	1,421,917	875,660	1,078,282	497,419	579,171
Small Business Corporations	1,593	1,404	302,021	456,382	191,853	315,854	5,379	7,097	6,734	9,748	1,886	2,389	6,191	6,056
Noncorporate businesses, total	4,694	3,675	157,036	177,445	102,420	114,977	3,672	4,504	2,919	2,950	648	1,163	2,398	4,705
Proprietorships	4,110	2,754	76,030	85,359	44,133	45,633	2,247	2,955	1,805	1,586	316	550	1,512	3,338
Partnerships	584	921	81,006	92,086	58,287	69,344	1,425	1,549	1,114	1,364	332	613	886	1,367

Footnote at end of table.

Table 1.1—RECEIPTS AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES, 1969 AND 1970—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry	Number of businesses		Business receipts		Cost of sales and operations		Depreciation		Taxes paid deduction		Interest paid		Rent paid	
	1969	1970	1969	1970	1969	1970	1969	1970	1969	1970	1969	1970	1969	1970
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
MANUFACTURING—Continued														
Transportation Equipment														
All businesses, total	10,883	8,550	94,483,112	91,431,130	71,084,028	70,978,476	2,348,310	2,499,981	3,151,353	3,011,620	1,650,299	2,164,909	598,387	682,354
Corporations, total	5,636	3,022	94,198,469	91,179,457	70,886,630	70,805,974	2,341,387	2,491,549	3,144,423	3,004,627	1,648,073	2,161,211	593,015	678,083
Small Business Corporations	720	744	242,656	283,405	181,137	200,847	4,192	4,334	6,144	6,435	569	2,266	2,665	2,913
Noncorporate businesses, total	5,247	5,528	284,643	251,673	197,398	172,502	6,923	8,432	6,930	6,993	2,226	3,698	5,372	4,271
Proprietorships	4,445	4,637	193,025	144,823	129,686	92,671	4,939	5,370	4,686	3,441	1,631	2,308	3,703	2,751
Partnerships	802	891	91,618	106,850	67,712	79,831	1,984	3,062	2,244	3,552	595	1,390	1,669	1,520
Miscellaneous Manufacturing														
All businesses, total	55,387	54,775	137,562,703	145,918,892	90,911,719	98,171,104	5,185,725	5,285,197	6,629,396	7,014,217	1,982,596	2,536,720	1,865,121	2,101,860
Corporations, total	28,213	28,882	136,520,745	144,936,125	90,284,035	97,570,410	5,160,151	5,259,802	6,607,930	6,993,424	1,975,575	2,530,542	1,839,185	2,078,121
Small Business Corporations	2,903	3,937	1,192,729	1,095,295	793,969	782,132	22,514	22,071	24,016	26,854	10,001	10,099	18,171	17,412
Noncorporate businesses, total	27,174	25,893	1,041,958	982,767	627,684	600,694	25,574	25,395	21,466	20,793	7,021	6,178	25,936	23,739
Proprietorships	23,386	22,488	618,356	598,234	347,690	342,890	18,357	17,349	13,653	12,489	4,157	3,875	18,363	16,073
Partnerships	3,788	3,405	423,602	384,533	279,994	257,804	7,217	8,046	7,813	8,304	2,864	2,303	7,573	7,666
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES														
All businesses, total	366,212	380,131	129,091,823	139,395,083	73,338,624	79,881,087	13,114,785	14,173,633	8,370,562	9,166,862	6,066,196	7,524,096	3,183,454	3,563,185
Corporations, total	66,944	67,398	121,669,836	131,463,171	71,346,721	77,743,359	12,410,656	13,403,308	8,072,485	8,835,172	5,936,437	7,364,200	2,961,591	3,335,200
Small Business Corporations	9,157	10,272	1,776,628	2,408,997	1,132,893	1,559,255	91,937	133,178	74,293	97,759	22,553	33,637	30,133	43,181
Noncorporate businesses, total	299,268	312,733	7,421,987	7,931,912	1,991,903	2,137,728	704,129	770,325	298,077	331,690	129,759	159,896	221,863	227,985
Proprietorships	284,708	296,216	6,174,338	6,497,338	1,316,047	1,402,107	610,228	647,645	251,397	275,381	107,284	122,456	177,794	185,447
Partnerships	14,560	16,517	1,247,649	1,434,574	675,856	735,621	93,901	122,680	46,680	56,309	22,475	37,440	44,069	42,538
Transportation														
All businesses, total	330,441	346,619	61,823,255	65,155,346	39,393,000	41,417,967	5,310,488	5,421,127	2,970,710	3,172,179	1,971,599	2,312,107	2,605,253	2,899,838
Corporations, total	51,967	53,113	54,932,363	57,781,872	37,534,836	39,428,004	4,657,485	4,703,429	2,694,392	2,859,643	1,851,043	2,167,610	2,394,468	2,682,232
Small Business Corporations	7,760	8,586	1,626,714	2,203,121	1,061,359	1,455,341	75,118	116,872	67,265	89,659	17,907	28,082	27,688	39,749
Noncorporate businesses, total	278,474	293,506	6,890,892	7,373,474	1,858,164	1,989,963	653,003	717,698	276,318	312,536	120,556	144,497	210,785	217,606
Proprietorships	266,276	278,683	5,816,074	6,150,066	1,254,620	1,335,326	575,000	614,933	238,122	263,815	100,931	115,533	170,465	180,913
Partnerships	12,198	14,823	1,074,818	1,223,408	603,544	654,637	78,003	102,765	38,196	48,721	19,625	28,964	40,320	36,693
Railroad transportation														
All businesses, total	391	455	13,511,888	14,380,509	9,434,853	10,014,245	1,421,163	1,268,765	1,056,433	1,107,957	681,876	799,030	1,152,642	1,331,982
Corporations, total	391	455	13,511,888	14,380,509	9,434,853	10,014,245	1,421,163	1,268,765	1,056,433	1,107,957	681,876	799,030	1,152,642	1,331,982
Small Business Corporations	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Noncorporate businesses, total	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proprietorships	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Partnerships	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Local and highway passenger transit														
All businesses, total	61,632	58,239	2,989,359	3,535,899	1,540,490	2,129,664	269,831	288,250	148,810	163,182	82,783	98,286	78,033	77,226
Corporations, total	8,575	8,154	2,392,836	2,972,943	1,454,631	2,075,173	213,748	232,417	129,308	145,282	74,119	89,324	52,078	56,634
Small Business Corporations	1,173	867	202,795	133,842	118,850	75,976	12,576	11,742	9,226	7,361	3,288	2,471	4,028	5,554
Noncorporate businesses, total	53,057	50,085	596,523	562,956	85,859	54,491	56,083	55,833	19,502	17,900	8,664	8,962	25,955	20,592
Proprietorships	52,337	49,147	551,907	527,310	67,735	38,093	50,569	52,849	16,798	16,297	7,414	8,517	24,947	19,487
Partnerships	720	938	44,616	35,646	18,124	16,398	5,514	2,984	2,704	1,603	1,250	445	1,008	1,105
Trucking and warehousing														
All businesses, total	231,521	244,969	24,506,866	25,215,413	14,081,142	14,281,672	1,538,774	1,655,631	1,275,812	1,343,025	379,562	454,224	711,017	705,330
Corporations, total	27,349	27,749	19,039,020	19,388,889	12,759,104	12,879,671	984,073	1,054,419	1,030,790	1,070,354	280,766	340,955	555,415	532,374
Small Business Corporations	3,812	4,743	1,063,970	1,582,557	702,017	1,034,358	51,622	74,989	50,330	68,121	11,584	15,754	14,412	25,238
Noncorporate businesses, total	204,172	217,220	5,467,846	5,826,524	1,322,038	1,402,001	554,701	601,212	245,022	272,671	98,796	113,269	155,602	172,956
Proprietorships	195,039	205,877	4,697,159	4,932,661	908,548	955,575	499,359	529,994	213,249	232,912	87,365	97,997	131,946	143,567
Partnerships	9,133	11,343	770,687	893,863	413,490	446,426	55,342	71,218	31,773	39,759	11,431	15,272	23,656	29,389

Footnote at end of table.

Table 1.1—RECEIPTS AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES, 1969 AND 1970—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry	Number of businesses		Business receipts		Cost of sales and operations		Depreciation		Taxes paid deduction		Interest paid		Rent paid	
	1969	1970	1969	1970	1969	1970	1969	1970	1969	1970	1969	1970	1969	1970
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES—Continued														
Transportation—Continued														
Water transportation														
All businesses, total	13,912	16,443	4,452,572	4,599,191	3,205,554	3,242,147	315,721	317,878	90,675	98,292	148,293	163,930	76,047	94,819
Corporations, total	5,051	5,385	4,244,480	4,359,385	3,132,068	3,163,607	297,880	296,547	86,302	91,888	142,332	157,439	64,604	88,161
Small Business Corporations	623	746	64,303	145,129	45,004	105,379	4,512	8,778	1,624	3,799	1,237	4,174	1,118	1,891
Noncorporate businesses, total	8,861	11,058	208,092	239,806	73,486	78,540	17,841	21,331	4,373	6,404	5,961	6,491	11,443	6,658
Proprietorships	7,965	10,230	128,034	171,523	41,632	49,014	11,636	15,932	3,230	4,868	2,548	3,821	3,835	5,342
Partnerships	896	828	80,058	68,283	31,854	29,526	6,205	5,399	1,143	1,536	3,413	2,670	7,608	1,316
Air transportation														
All businesses, total	7,186	10,183	10,207,031	11,261,898	6,962,659	7,647,603	1,343,308	1,442,179	227,772	258,911	424,338	499,686	483,014	594,208
Corporations, total	3,317	4,220	10,128,410	11,093,133	6,928,916	7,563,055	1,333,031	1,422,780	226,446	254,622	421,791	493,008	479,954	588,985
Small Business Corporations	769	1,068	61,676	45,076	39,831	36,429	4,372	13,994	1,894	1,583	1,507	3,079	2,075	1,322
Noncorporate businesses, total	3,869	5,963	78,621	168,765	33,743	84,548	10,277	19,399	1,326	4,289	2,547	6,678	3,060	5,223
Proprietorships	3,424	5,526	59,734	150,053	25,460	77,076	7,035	12,694	1,042	3,460	1,962	4,262	2,248	4,705
Partnerships	445	437	18,887	18,712	8,283	7,472	3,242	6,705	284	829	585	2,416	812	518
Other transportation														
All businesses, total	15,799	16,330	6,155,539	6,162,436	4,168,302	4,102,636	421,691	448,424	171,208	200,812	254,747	296,951	104,500	96,273
Corporations, total	7,284	7,150	5,615,729	5,587,013	3,825,264	3,732,253	407,590	428,501	165,113	189,540	250,159	287,854	89,775	84,096
Small Business Corporations	1,331	1,115	232,237	295,220	155,209	202,364	2,001	7,357	4,108	8,689	288	2,604	5,487	5,268
Noncorporate businesses, total	8,515	9,180	539,810	575,423	343,038	370,383	14,101	19,923	6,095	11,272	4,588	9,097	14,725	12,177
Proprietorships	7,511	7,903	379,240	368,519	211,245	215,568	6,401	3,464	3,803	6,278	1,642	936	7,489	7,812
Partnerships	1,004	1,277	160,570	206,904	131,793	154,815	7,700	16,459	2,292	4,994	2,946	8,161	7,236	4,365
Communication														
All businesses, total	9,386	9,270	30,545,446	33,752,348	15,158,340	17,592,335	3,240,318	3,763,649	2,148,090	2,393,025	1,316,138	1,780,017	389,291	442,381
Corporations, total	6,871	7,462	30,423,926	33,645,626	15,122,188	17,559,093	3,232,220	3,755,611	2,143,905	2,389,437	1,314,185	1,776,656	385,755	439,248
Small Business Corporations	830	853	88,128	85,102	43,619	38,200	12,758	8,926	4,013	4,201	3,865	4,065	1,750	2,272
Noncorporate businesses, total	2,515	1,808	121,520	106,722	36,152	33,242	8,098	8,038	4,185	3,588	1,953	3,361	3,536	3,133
Proprietorships	2,054	1,478	70,901	52,562	11,135	10,432	4,334	4,723	2,365	1,943	1,071	1,912	1,870	1,222
Partnerships	461	330	50,619	54,160	25,017	22,810	3,764	3,315	1,820	1,645	882	1,449	1,666	1,911
Electric, Gas, and Sanitary Services														
All businesses, total	26,385	24,242	36,723,122	40,487,389	18,787,284	20,870,785	4,563,979	4,988,857	3,251,762	3,601,658	2,778,459	3,431,972	188,910	220,966
Corporations, total	8,106	6,823	36,313,547	40,035,673	18,689,697	20,756,262	4,520,951	4,944,268	3,234,188	3,586,092	2,771,209	3,419,934	181,368	213,720
Small Business Corporations	567	833	61,786	120,774	27,915	65,714	4,061	7,380	3,015	3,899	781	1,490	695	1,160
Noncorporate businesses, total	18,279	17,419	409,575	451,716	97,587	114,523	43,028	44,589	17,574	15,566	7,250	12,038	7,542	7,246
Proprietorships	16,378	16,055	287,363	294,710	50,292	56,349	30,894	27,989	10,910	9,623	5,282	5,011	5,459	3,312
Partnerships	1,901	1,364	122,212	157,006	47,295	58,174	12,134	16,600	6,664	5,943	1,968	7,027	2,083	3,934
WHOLESALE AND RETAIL TRADE														
All businesses, total	2,689,379	2,711,523	641,715,742	657,753,788	492,322,913	500,795,118	6,209,111	6,667,014	9,273,784	9,969,408	4,388,878	5,043,231	9,577,614	10,293,721
Corporations, total	524,567	518,062	497,415,390	511,316,883	385,199,829	392,391,856	4,422,832	4,872,819	6,960,939	7,536,828	3,710,790	4,309,663	7,062,619	7,683,774
Small Business Corporations	92,525	94,024	40,654,541	40,948,795	31,138,155	30,803,710	365,103	394,597	531,189	599,694	221,957	244,810	547,354	587,378
Noncorporate businesses, total	2,164,812	2,193,461	144,300,352	146,436,905	107,123,084	108,403,262	1,786,279	1,794,195	2,312,845	2,432,580	678,088	733,568	2,514,995	2,609,947
Proprietorships	1,958,469	1,992,253	110,286,226	111,516,393	81,530,616	82,168,752	1,430,499	1,435,500	1,782,940	1,871,265	523,127	563,321	2,021,576	2,079,767
Partnerships	206,343	201,208	34,014,126	34,920,512	25,592,468	26,234,510	355,780	358,695	529,905	561,315	154,961	170,247	493,419	530,180
Wholesale Trade														
All businesses, total	472,509	470,265	261,196,662	267,765,368	215,507,335	220,401,525	1,854,805	1,974,279	2,988,944	3,225,513	1,650,410	1,849,653	1,726,265	1,862,729
Corporations, total	172,138	165,575	229,180,568	234,885,021	190,596,872	194,841,032	1,511,992	1,632,666	2,658,606	2,887,237	1,525,702	1,708,093	1,473,833	1,591,217
Small Business Corporations	28,375	28,364	17,262,447	17,938,575	13,883,202	14,286,792	126,613	138,600	175,945	223,108	84,454	79,197	131,004	132,108
Noncorporate businesses, total	300,371	304,690	32,016,094	32,880,347	24,910,463	25,560,493	342,813	341,613	330,338	338,276	124,708	141,560	252,432	271,512
Proprietorships	267,180	274,421	20,961,098	21,555,521	15,906,687	16,295,532	251,131	254,083	206,553	210,600	78,839	93,741	176,841	192,098
Partnerships	33,191	30,269	11,054,996	11,324,826	9,003,776	9,264,961	91,682	87,530	123,785	127,676	45,869	47,819	75,591	79,414

Footnote at end of table.

Table 1.1—RECEIPTS AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES, 1969 AND 1970—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry	Number of businesses		Business receipts		Cost of sales and operations		Depreciation		Taxes paid deduction		Interest paid		Rent paid	
	1969	1970	1969	1970	1969	1970	1969	1970	1969	1970	1969	1970	1969	1970
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WHOLESALE AND RETAIL TRADE—Continued														
Wholesale Trade—Continued														
Motor vehicles and automotive equipment														
All businesses, total	27,382	34,280	13,957,138	15,784,765	10,962,544	12,452,277	89,358	99,451	147,172	152,067	70,594	91,688	117,224	130,825
Corporations, total	13,265	12,938	12,194,558	13,609,354	9,644,764	10,863,736	72,498	76,744	125,753	128,251	63,316	81,139	102,212	109,420
Small Business Corporations	2,004	2,311	779,582	1,020,295	579,794	770,003	7,265	9,140	10,605	13,348	3,753	5,122	7,030	10,222
Noncorporate businesses, total	14,117	21,342	1,762,580	2,175,411	1,317,780	1,588,541	16,860	22,707	21,419	23,816	7,278	10,549	15,012	21,405
Proprietorships	11,639	18,574	1,243,642	1,600,473	946,373	1,176,455	12,558	17,686	15,056	16,656	5,260	7,858	9,960	13,972
Partnerships	2,478	2,768	518,938	574,938	371,407	412,086	4,302	5,021	6,363	7,160	2,018	2,691	5,052	7,433
Drugs, chemicals, and allied products														
All businesses, total	19,266	17,376	12,909,810	12,087,532	10,446,426	9,485,371	100,742	116,942	114,131	108,339	97,200	109,610	75,945	75,188
Corporations, total	7,626	6,385	12,471,990	11,554,291	10,150,204	9,120,920	95,820	111,187	108,300	102,152	94,887	107,426	69,367	67,135
Small Business Corporations	1,080	1,036	849,937	431,479	739,978	314,329	2,659	3,720	4,065	5,349	5,578	1,779	4,766	3,518
Noncorporate businesses, total	11,640	10,991	437,820	533,241	296,222	364,451	4,922	5,755	5,831	6,187	2,313	2,184	6,578	8,053
Proprietorships	10,406	10,171	295,522	360,102	189,600	233,671	3,847	4,543	4,398	4,214	1,916	1,467	4,941	6,148
Partnerships	1,234	820	142,298	173,139	106,622	130,780	1,075	1,212	1,433	1,973	397	717	1,637	1,905
Dry goods and apparel														
All businesses, total	25,070	24,368	11,487,578	11,633,229	9,032,166	9,031,868	57,542	60,677	125,578	158,738	120,550	126,235	103,531	125,884
Corporations, total	9,878	8,713	10,483,141	10,591,646	8,367,190	8,345,805	49,138	52,207	117,046	151,657	117,184	121,978	85,636	108,156
Small Business Corporations	2,165	1,594	1,158,781	1,022,784	897,426	789,770	3,589	2,793	10,099	11,175	12,878	7,820	10,686	10,472
Noncorporate businesses, total	15,192	15,655	1,004,437	1,041,583	664,976	686,063	8,404	8,470	8,532	7,081	3,366	4,257	17,895	17,728
Proprietorships	13,723	14,480	590,363	614,804	344,374	345,783	6,841	6,948	4,358	3,422	1,724	2,271	13,161	13,388
Partnerships	1,469	1,175	414,074	426,779	320,602	340,280	1,563	1,522	4,174	3,659	1,642	1,986	4,734	4,340
Groceries and related products														
All businesses, total	59,046	61,233	55,551,381	56,050,677	48,926,863	48,884,787	294,340	333,618	347,675	373,565	183,139	203,179	272,648	292,650
Corporations, total	19,636	17,928	47,906,457	47,945,448	42,457,955	42,067,104	232,452	265,012	297,586	321,970	164,617	183,035	233,453	253,036
Small Business Corporations	2,956	3,302	3,177,325	3,816,497	2,719,947	3,187,607	16,215	26,698	19,331	35,439	6,621	10,110	20,214	14,226
Noncorporate businesses, total	39,410	43,305	7,644,924	8,105,229	6,468,908	6,817,683	61,888	68,606	50,089	51,595	18,522	20,144	39,195	39,614
Proprietorships	34,072	37,992	4,559,164	4,946,517	3,827,175	4,123,986	41,318	46,851	29,833	31,665	10,693	12,513	24,339	22,913
Partnerships	5,338	5,313	3,085,760	3,158,712	2,641,733	2,693,697	20,570	21,755	20,256	19,930	7,829	7,631	14,856	16,701
Farm product raw materials														
All businesses, total	24,423	21,251	22,177,512	25,795,313	20,485,589	24,022,698	157,175	161,502	93,388	111,962	152,145	177,655	60,718	63,631
Corporations, total	6,664	6,712	16,262,042	20,006,850	15,016,151	18,639,405	124,116	129,515	79,243	97,468	129,995	150,888	47,924	49,873
Small Business Corporations	1,659	1,075	1,631,312	1,610,416	1,483,177	1,503,266	16,848	8,866	8,758	5,155	10,525	6,920	5,224	2,324
Noncorporate businesses, total	17,759	14,539	5,915,470	5,788,463	5,469,438	5,383,293	33,059	31,987	14,145	14,494	22,150	26,767	12,794	13,758
Proprietorships	15,829	12,311	4,150,569	3,659,547	3,820,788	3,406,611	23,517	21,498	10,070	8,586	12,867	14,410	8,695	8,864
Partnerships	1,930	2,228	1,764,901	2,128,916	1,648,650	1,976,682	9,542	10,489	4,075	5,908	9,283	12,357	4,099	4,894
Electrical goods														
All businesses, total	18,892	19,191	12,770,920	13,362,124	10,065,817	10,519,728	64,085	64,938	133,101	132,895	73,477	93,542	96,407	112,254
Corporations, total	10,626	10,026	12,168,169	12,769,351	9,648,262	10,111,557	57,167	57,906	127,336	126,789	70,631	91,084	89,328	104,056
Small Business Corporations	1,956	2,099	1,100,230	980,799	802,975	743,423	5,398	5,667	19,001	10,731	4,486	3,665	14,849	9,725
Noncorporate businesses, total	8,266	9,165	602,751	592,773	417,555	408,171	6,918	7,032	5,765	6,106	2,846	2,458	7,079	8,198
Proprietorships	7,167	8,715	350,576	401,999	224,568	259,776	5,209	6,139	3,356	4,145	1,621	1,656	4,660	6,223
Partnerships	1,099	450	252,175	190,774	192,987	148,395	1,709	893	2,409	1,961	1,225	802	2,419	1,975
Hardware, and plumbing and heating equipment														
All businesses, total	17,454	16,340	11,110,672	10,006,586	8,655,792	7,713,618	66,430	61,369	127,132	114,917	64,224	57,771	88,371	84,633
Corporations, total	9,681	8,820	10,428,626	9,341,644	8,187,977	7,242,724	58,347	54,968	118,597	108,103	61,311	55,248	80,601	78,908
Small Business Corporations	1,301	1,603	577,303	850,572	431,224	614,022	2,918	5,919	6,996	11,021	3,117	3,890	5,320	9,579
Noncorporate businesses, total	7,773	7,520	682,046	664,942	467,815	470,894	8,083	6,401	8,535	6,814	2,913	2,523	7,770	5,725
Proprietorships	6,786	6,786	419,946	408,222	275,524	276,348	6,332	4,691	5,389	4,076	1,845	1,394	5,247	3,538
Partnerships	987	734	262,100	256,720	192,291	194,546	1,751	1,710	3,146	2,738	1,068	1,129	2,523	2,187

Footnote at end of table.

Table 1.1—RECEIPTS AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES, 1969 AND 1970—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry	Number of businesses		Business receipts		Cost of sales and operations		Depreciation		Taxes paid deduction		Interest paid		Rent paid	
	1969	1970	1969	1970	1969	1970	1969	1970	1969	1970	1969	1970	1969	1970
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WHOLESALE AND RETAIL TRADE—Continued														
Wholesale Trade—Continued														
Machinery, equipment, and supplies														
All businesses, total	49,163	54,514	24,144,031	23,789,604	18,241,403	17,708,800	246,597	276,860	265,616	290,473	214,649	263,513	200,707	221,894
Corporations, total	25,695	26,808	22,230,303	21,599,030	16,961,681	16,206,252	219,264	248,061	246,426	267,415	204,534	251,043	178,016	194,538
Small Business Corporations	3,509	3,428	1,580,067	1,279,345	1,189,401	890,157	17,928	14,878	14,242	16,395	9,597	9,339	11,189	13,446
Noncorporate businesses, total	23,468	27,706	1,913,728	2,190,574	1,279,722	1,502,548	27,333	28,799	19,190	23,058	10,115	12,470	22,691	27,356
Proprietorships	20,416	24,859	1,273,812	1,560,003	829,126	1,041,065	18,520	22,402	11,875	16,132	6,643	7,988	15,709	20,356
Partnerships	3,052	2,847	639,916	630,571	450,596	461,483	8,813	6,397	7,315	6,926	3,472	4,482	6,982	7,000
Alcoholic beverages														
All businesses, total	7,555	7,369	13,126,240	13,260,163	10,755,081	10,841,365	56,422	61,347	569,479	576,777	38,044	43,167	48,440	48,855
Corporations, total	3,789	4,674	11,856,402	12,063,865	9,707,487	9,852,630	46,539	52,132	539,457	546,354	34,716	39,197	42,724	43,683
Small Business Corporations	896	868	1,111,933	1,228,611	903,169	995,412	8,562	7,188	14,566	41,530	2,710	3,818	3,842	4,903
Noncorporate businesses, total	3,766	2,695	1,269,838	1,196,298	1,047,594	988,735	9,883	9,215	30,022	30,423	3,328	3,970	5,716	5,172
Proprietorships	2,926	1,995	710,685	620,063	581,010	508,565	6,907	5,951	15,214	14,516	2,200	2,591	2,985	2,347
Partnerships	840	700	559,153	576,235	466,584	480,170	2,976	3,264	14,808	15,907	1,128	1,379	2,731	2,825
Lumber and construction materials														
All businesses, total	16,028	18,674	10,833,638	9,950,412	8,986,706	8,075,198	90,476	102,843	109,124	111,726	83,195	85,107	66,892	63,395
Corporations, total	7,753	8,799	9,657,656	8,798,076	8,075,062	7,188,769	73,586	85,074	98,437	100,510	76,178	77,902	61,155	56,553
Small Business Corporations	1,042	1,372	708,827	944,169	568,022	754,175	3,841	7,702	10,617	9,922	4,659	5,050	5,352	4,991
Noncorporate businesses, total	8,275	9,875	1,175,982	1,152,336	911,644	886,429	16,890	17,769	10,687	11,216	7,017	7,205	5,737	6,842
Proprietorships	7,054	8,700	682,649	702,550	504,319	526,445	11,843	11,118	6,792	6,386	3,946	3,799	4,129	4,321
Partnerships	1,221	1,175	493,333	449,786	407,325	359,984	5,047	6,651	3,895	4,830	3,071	3,406	1,608	2,521
Other wholesale trade														
All businesses, total	208,230	195,669	73,127,742	76,044,963	58,948,948	61,665,815	631,638	634,732	956,548	1,094,054	553,193	598,186	595,382	643,520
Corporations, total	57,525	53,772	63,521,224	66,605,466	52,380,139	55,202,130	483,065	499,860	800,425	936,568	508,333	549,153	483,417	525,859
Small Business Corporations	9,806	9,676	4,587,150	4,753,608	3,568,089	3,724,628	41,390	46,029	57,665	63,043	20,530	21,684	42,532	48,702
Noncorporate businesses, total	150,705	141,897	9,606,518	9,439,497	6,568,809	6,463,685	148,573	134,872	156,123	157,486	44,860	49,033	111,965	117,661
Proprietorships	137,162	129,838	6,684,170	6,681,241	4,363,830	4,396,827	114,239	106,256	100,212	100,802	30,124	37,794	83,015	90,028
Partnerships	13,543	12,059	2,922,348	2,758,256	2,204,979	2,066,858	34,334	28,616	55,911	56,684	14,736	11,239	28,950	27,633
Retail Trade														
All businesses, total	2,188,660	2,210,397	379,194,906	387,669,434	275,891,983	278,819,234	4,327,802	4,656,374	6,262,064	6,696,911	2,727,343	3,170,126	7,823,731	8,375,033
Corporations, total	351,810	350,773	267,615,317	274,808,037	194,151,310	196,441,737	2,898,450	3,215,208	4,290,187	4,611,954	2,178,189	2,582,279	5,571,910	6,048,631
Small Business Corporations	63,997	65,586	23,340,372	22,987,860	17,223,745	16,501,103	238,032	255,705	354,766	376,219	137,489	165,451	415,859	455,195
Noncorporate businesses, total	1,836,850	1,859,624	111,579,589	112,861,397	81,740,673	82,377,497	1,429,352	1,441,166	1,971,877	2,084,957	549,154	587,847	2,251,821	2,326,402
Proprietorships	1,664,037	1,689,230	88,649,279	89,315,223	65,173,511	65,445,491	1,165,535	1,170,455	1,566,045	1,651,997	440,140	465,787	1,834,353	1,876,635
Partnerships	172,813	170,394	22,930,310	23,546,174	16,567,162	16,932,006	263,817	270,711	405,832	432,960	109,014	122,060	417,468	449,767
Building materials, hardware, and farm equipment														
All businesses, total	97,607	93,057	22,748,201	21,053,647	17,156,267	15,801,487	250,562	249,089	376,844	359,564	172,507	179,859	222,444	220,894
Corporations, total	31,716	28,397	16,249,560	14,665,902	12,293,440	10,975,268	167,831	169,572	266,105	245,542	129,094	132,735	160,439	151,402
Small Business Corporations	6,674	5,919	2,752,889	2,406,479	2,078,261	1,819,222	27,708	23,443	47,885	37,184	17,017	17,611	23,366	22,437
Noncorporate businesses, total	65,891	64,660	6,498,641	6,387,745	4,862,827	4,826,219	82,731	79,517	110,739	114,022	43,413	47,124	62,005	69,492
Proprietorships	55,103	53,794	4,556,493	4,446,219	3,402,847	3,374,662	61,148	56,880	78,502	79,351	33,591	34,557	45,727	48,758
Partnerships	10,788	10,866	1,942,148	1,941,526	1,459,980	1,451,557	21,583	22,637	32,237	34,671	9,822	12,567	16,278	20,734
General merchandise stores														
All businesses, total	383,540	434,429	59,879,033	65,037,697	38,057,052	41,287,853	903,048	980,411	1,379,571	1,507,624	915,139	1,127,433	1,485,414	1,654,107
Corporations, total	19,992	19,351	54,102,208	58,835,396	34,020,323	36,967,126	783,451	865,133	1,288,551	1,410,645	882,371	1,093,726	1,390,753	1,544,542
Small Business Corporations	2,415	2,849	548,950	712,881	360,370	455,520	7,548	12,693	9,547	12,990	2,129	4,857	12,516	16,768
Noncorporate businesses, total	363,548	415,078	5,776,825	6,202,301	4,036,729	4,320,727	119,597	115,278	91,020	96,979	32,768	33,707	94,661	109,565
Proprietorships	354,871	404,838	4,680,226	4,916,320	3,259,919	3,433,257	102,069	93,744	71,815	71,910	27,480	27,128	74,570	85,778
Partnerships	8,677	10,240	1,096,599	1,285,981	776,810	887,470	17,528	21,534	19,205	25,069	5,288	6,579	20,091	23,787

Footnote at end of table.

Table 1.1—RECEIPTS AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES, 1969 AND 1970—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry	Number of businesses		Business receipts		Cost of sales and operations		Depreciation		Taxes paid deduction		Interest paid		Rent paid	
	1969	1970	1969	1970	1969	1970	1969	1970	1969	1970	1969	1970	1969	1970
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WHOLESALE AND RETAIL TRADE—Continued														
Retail Trade—Continued														
Food stores														
All businesses, total	282,790	260,545	81,588,268	87,569,205	65,077,012	69,488,240	784,222	851,170	940,495	1,030,645	186,419	238,781	1,153,218	1,243,451
Corporations, total	25,414	25,479	58,943,891	64,694,472	46,664,766	50,941,105	559,691	631,032	624,774	707,659	121,691	173,262	875,896	973,611
Small Business Corporations	5,136	4,819	3,543,052	3,287,687	2,812,273	2,583,745	30,074	29,976	35,041	40,760	6,706	8,847	44,113	39,347
Noncorporate businesses, total	257,376	235,066	22,644,377	22,874,733	18,412,246	18,547,135	224,531	220,138	315,721	322,986	64,728	65,519	277,322	269,840
Proprietorships	231,718	209,117	17,919,498	17,732,053	14,644,116	14,463,661	181,075	175,307	247,469	249,307	51,389	51,114	224,460	210,170
Partnerships	25,658	25,949	4,724,879	5,142,680	3,768,130	4,083,474	43,456	44,831	68,252	73,679	13,339	14,405	52,862	59,670
Automotive dealers and service stations														
All businesses, total	382,117	375,672	102,967,879	99,690,519	85,190,394	81,376,418	660,734	701,834	1,056,149	1,131,217	704,259	761,674	1,254,975	1,317,805
Corporations, total	59,105	57,289	68,636,859	64,483,145	57,717,699	53,440,527	414,164	440,495	638,785	651,833	556,700	599,082	651,518	674,889
Small Business Corporations	9,793	10,701	7,583,439	7,652,645	6,391,360	6,279,063	39,616	48,216	65,491	75,227	54,144	70,654	63,362	73,584
Noncorporate businesses, total	323,012	318,383	34,331,020	35,207,374	27,472,695	27,935,891	246,570	261,339	417,364	479,384	147,559	162,592	603,457	642,916
Proprietorships	288,131	283,281	28,303,861	28,954,881	22,653,245	22,972,972	205,053	214,324	343,017	391,584	115,654	126,604	515,737	550,955
Partnerships	34,881	35,102	6,027,159	6,252,493	4,819,450	4,962,919	41,517	47,015	74,347	87,800	31,905	35,988	87,720	91,961
Automobile and truck dealers														
All businesses, total	78,598	77,311	66,097,448	59,496,649	56,810,078	50,441,461	304,588	326,573	495,288	490,642	525,912	543,483	495,582	500,090
Corporations, total	31,223	30,805	57,026,633	51,132,652	49,078,001	43,392,011	265,718	286,290	422,220	418,501	454,035	470,323	440,706	444,833
Small Business Corporations	4,929	5,613	6,317,401	6,065,339	5,453,570	5,105,818	23,917	28,607	45,509	48,843	42,474	54,954	41,281	48,836
Noncorporate businesses, total	47,375	46,506	9,070,815	8,363,997	7,732,077	7,049,450	38,870	40,283	73,068	72,141	71,877	73,160	54,876	55,257
Proprietorships	40,139	39,732	6,375,533	5,785,810	5,432,222	4,863,131	26,782	27,751	53,804	51,469	51,272	51,879	38,460	39,333
Partnerships	7,236	6,774	2,695,282	2,578,187	2,299,855	2,186,319	12,088	12,532	19,264	20,672	20,605	21,281	16,416	15,924
Gasoline service stations														
All businesses, total	244,589	234,551	26,060,104	28,603,993	20,357,915	22,316,933	217,351	234,725	399,753	468,624	59,741	70,271	587,013	635,185
Corporations, total	10,160	9,758	4,398,556	5,714,041	3,327,528	4,395,096	56,646	63,716	108,958	124,085	20,099	23,937	89,051	100,876
Small Business Corporations	1,998	2,000	526,704	546,010	391,094	414,118	5,930	5,862	9,191	11,787	1,782	2,186	12,597	7,844
Noncorporate businesses, total	234,429	224,793	21,661,548	22,889,952	17,030,387	17,921,837	160,705	171,009	290,795	344,539	39,642	46,334	497,962	534,309
Proprietorships	212,329	203,636	19,005,609	20,094,355	15,009,118	15,781,282	139,626	148,169	245,609	290,673	34,615	40,446	437,545	472,945
Partnerships	22,100	21,157	2,655,939	2,795,597	2,021,269	2,140,555	21,079	22,840	45,186	53,866	5,027	5,888	60,417	61,364
Other automotive dealers														
All businesses, total	58,931	63,810	10,810,327	11,589,877	8,022,401	8,618,024	138,795	140,536	161,108	171,951	118,606	147,920	172,380	182,530
Corporations, total	17,723	16,726	7,211,670	7,636,452	5,312,170	5,653,420	91,800	90,489	107,607	109,247	82,566	104,822	121,761	129,180
Small Business Corporations	2,866	3,088	739,334	1,041,296	546,696	759,127	9,769	13,747	10,791	14,597	9,888	13,514	9,484	16,904
Noncorporate businesses, total	41,208	47,084	3,598,657	3,953,425	2,710,231	2,964,604	46,995	50,047	53,501	62,704	36,040	43,098	50,619	53,350
Proprietorships	35,663	39,913	2,922,719	3,074,716	2,211,905	2,328,559	38,645	38,404	43,604	49,442	29,767	34,279	39,732	38,677
Partnerships	5,545	7,171	675,938	878,709	498,326	636,045	8,350	11,643	9,897	13,262	6,273	8,819	10,887	14,673
Apparel and accessory stores														
All businesses, total	99,489	101,898	18,732,400	19,037,488	11,887,884	11,988,857	162,187	183,305	331,477	356,439	86,515	101,197	894,966	931,617
Corporations, total	35,483	39,131	14,397,742	14,607,641	9,049,666	9,053,469	121,702	140,955	252,774	274,784	65,295	79,277	739,282	773,765
Small Business Corporations	6,028	7,023	1,357,011	1,505,233	837,119	946,271	11,944	14,865	24,636	30,101	5,678	9,737	56,027	63,281
Noncorporate businesses, total	64,006	62,767	4,334,658	4,429,847	2,838,218	2,935,388	40,485	42,350	78,703	81,655	21,220	21,920	155,684	157,852
Proprietorships	53,550	52,552	3,113,386	3,220,983	2,062,269	2,161,952	30,236	32,499	55,855	59,418	16,708	16,400	112,911	114,146
Partnerships	10,456	10,215	1,221,272	1,208,864	775,949	773,436	10,249	9,851	22,848	22,237	4,512	5,520	42,773	43,706
Furniture, home furnishings, and equipment														
All businesses, total	131,477	121,594	19,041,486	17,757,539	12,564,035	11,498,875	198,287	198,445	343,600	338,700	152,237	162,035	480,901	468,399
Corporations, total	32,227	30,122	12,555,934	11,557,359	8,124,663	7,359,824	108,742	110,413	230,497	222,100	107,969	115,294	350,161	332,842
Small Business Corporations	6,553	6,323	1,762,238	1,643,862	1,147,004	1,041,945	17,261	17,937	32,839	28,724	12,656	13,173	48,482	45,886
Noncorporate businesses, total	99,250	91,472	6,485,552	6,200,180	4,439,372	4,139,051	89,545	88,032	113,103	116,600	44,268	46,741	130,740	135,557
Proprietorships	87,986	80,144	5,021,376	4,676,356	3,460,894	3,136,202	72,877	70,702	87,872	89,927	35,488	36,591	104,406	102,173
Partnerships	11,264	11,328	1,464,176	1,523,824	978,478	1,002,849	16,668	17,330	25,231	26,673	8,780	10,150	26,334	33,384

Footnote at end of table.

Table 1.1—RECEIPTS AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES, 1969 AND 1970—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry	Number of businesses		Business receipts		Cost of sales and operations		Depreciation		Taxes paid deduction		Interest paid		Rent paid	
	1969	1970	1969	1970	1969	1970	1969	1970	1969	1970	1969	1970	1969	1970
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WHOLESALE AND RETAIL TRADE—Continued														
Retail Trade--Continued														
Eating and drinking places														
All businesses, total	390,012	390,502	28,247,797	30,741,809	13,831,950	14,928,374	767,319	860,493	1,018,101	1,124,842	239,867	295,311	1,245,735	1,378,301
Corporations, total	65,853	71,398	14,353,542	16,690,863	6,433,736	7,446,906	395,930	488,058	502,184	598,014	131,043	181,636	699,561	834,171
Small Business Corporations	10,327	13,132	1,891,188	2,357,492	880,494	1,048,929	51,267	69,027	69,690	90,549	15,132	23,529	89,849	111,321
Noncorporate businesses, total	324,159	319,104	13,894,255	14,050,946	7,398,214	7,481,468	371,389	372,435	515,917	526,828	108,824	113,675	546,174	544,130
Proprietorships	289,463	285,969	11,436,477	11,470,166	6,191,293	6,224,645	308,841	307,829	425,390	429,794	90,920	93,971	454,809	446,847
Partnerships	34,696	33,135	2,457,778	2,580,780	1,206,921	1,256,823	62,548	64,606	90,527	97,034	17,904	19,704	91,365	97,283
Drug and proprietary stores														
All businesses, total	48,449	43,316	13,240,532	13,479,688	9,170,987	9,371,485	125,191	118,434	207,103	218,654	55,576	59,461	360,173	360,145
Corporations, total	18,033	18,394	9,365,730	10,115,991	6,552,902	7,117,594	85,728	85,760	138,727	157,170	42,128	46,346	278,351	295,065
Small Business Corporations	3,582	3,826	1,029,582	1,090,829	687,823	728,506	11,269	8,796	16,261	19,021	4,393	3,628	25,298	26,952
Noncorporate businesses, total	30,416	24,922	3,874,802	3,363,697	2,618,085	2,253,891	39,463	32,674	68,376	61,484	13,448	13,115	81,822	65,080
Proprietorships	25,069	20,582	2,920,917	2,504,214	1,989,155	1,683,137	31,556	25,980	51,237	46,493	11,310	11,009	60,693	46,729
Partnerships	5,347	4,340	953,885	859,483	628,930	570,754	7,907	6,694	17,139	14,991	2,138	2,106	21,129	18,351
Liquor stores														
All businesses, total	41,679	39,921	6,900,776	6,719,503	5,609,564	5,425,548	51,138	55,469	128,372	138,850	22,052	28,258	112,138	112,868
Corporations, total	9,659	8,831	3,391,137	2,964,346	2,774,795	2,386,118	21,226	24,107	50,948	48,186	9,540	13,880	61,096	55,298
Small Business Corporations	2,296	1,591	662,758	599,050	523,439	480,153	6,050	4,972	12,391	8,516	2,906	2,508	12,022	10,773
Noncorporate businesses, total	32,020	31,090	3,509,639	3,755,157	2,834,769	3,039,430	29,912	31,362	77,424	90,664	12,512	14,378	51,042	57,570
Proprietorships	26,914	26,966	2,770,103	2,984,864	2,254,377	2,426,662	22,408	24,936	60,579	74,357	9,810	11,593	39,353	45,839
Partnerships	5,106	4,124	739,536	770,293	580,392	612,768	7,504	6,426	16,845	16,307	2,702	2,785	11,689	11,731
Other retail trade														
All businesses, total	331,500	349,463	25,848,534	26,582,339	17,346,838	17,652,097	425,114	457,724	480,352	490,376	192,772	216,117	613,767	687,446
Corporations, total	54,328	52,381	15,618,714	16,192,922	10,519,320	10,753,800	239,985	259,683	296,842	296,021	132,358	147,041	364,853	413,046
Small Business Corporations	11,194	9,403	2,209,265	1,731,702	1,505,602	1,117,749	35,295	25,780	40,985	33,147	16,728	10,907	40,824	44,846
Noncorporate businesses, total	277,172	297,082	10,229,820	10,389,417	6,827,518	6,898,297	185,129	198,041	183,510	194,355	60,414	69,076	248,914	274,400
Proprietorships	251,232	271,987	7,926,942	8,409,167	5,255,396	5,568,341	150,272	168,254	144,309	159,856	47,790	56,820	201,687	225,240
Partnerships	25,940	25,095	2,302,878	1,980,250	1,572,122	1,329,956	34,857	29,787	39,201	34,499	12,624	12,256	47,227	49,160
Wholesale and Retail Trade not Allocable														
All businesses, total	28,210	30,861	1,324,174	2,318,986	923,595	1,574,359	26,504	36,361	22,776	46,984	11,125	23,452	27,618	55,959
Corporations, total	619	1,714	619,505	1,623,825	451,647	1,109,087	12,390	24,945	12,146	37,637	6,899	19,291	16,876	43,926
Small Business Corporations	153	(*)	51,722	(*)	31,208	(*)	458	(*)	478	(*)	14	(*)	491	(*)
Noncorporate businesses, total	27,591	29,147	704,669	695,161	471,948	465,272	14,114	11,416	10,630	9,347	4,226	4,161	10,742	12,033
Proprietorships	27,252	28,602	675,849	645,649	450,418	427,729	13,833	10,962	10,342	8,668	4,148	3,793	10,382	11,034
Partnerships	339	545	28,820	49,512	21,530	37,543	281	454	288	679	78	368	360	999
FINANCE, INSURANCE, AND REAL ESTATE														
All businesses, total	1,254,325	1,292,360	104,336,067	114,038,290	45,954,013	51,728,448	6,364,202	6,974,193	6,849,347	7,513,044	32,811,263	38,365,847	2,548,424	2,888,213
Corporations, total	428,969	406,235	85,124,705	92,091,887	43,634,213	48,434,362	4,065,452	4,305,785	5,341,210	5,709,281	29,685,926	34,548,509	2,031,799	2,209,859
Small Business Corporations	28,606	29,317	1,592,735	1,324,212	454,308	299,323	43,966	40,136	68,965	62,358	98,554	91,377	39,116	39,458
Noncorporate businesses, total	825,356	886,125	19,211,362	21,946,403	2,319,800	3,294,086	2,298,750	2,668,408	1,508,137	1,803,763	3,125,337	3,817,338	516,625	678,354
Proprietorships	515,688	565,898	7,986,239	8,345,823	1,834,971	1,721,028	286,001	319,385	144,618	158,453	252,923	309,109	177,296	207,349
Partnerships	309,668	320,227	11,225,123	13,600,580	484,829	1,573,058	2,012,749	2,349,023	1,363,519	1,645,310	2,872,414	3,508,229	339,329	471,005
Finance														
All businesses, total	213,477	213,088	13,296,390	12,922,138	1,668,849	1,418,136	1,341,178	1,540,422	1,655,948	1,770,222	26,740,182	31,167,185	1,044,285	1,223,199
Corporations, total	108,504	104,615	10,232,530	10,256,503	1,262,894	1,099,087	1,291,026	1,478,118	1,522,006	1,651,078	26,218,293	30,668,346	933,242	1,097,642
Small Business Corporations	4,118	4,773	76,412	57,203	567	906	1,793	2,488	9,969	6,191	10,349	6,767	3,923	3,057
Noncorporate businesses, total	104,973	108,473	3,063,860	2,665,635	405,955	319,049	50,152	62,304	133,942	119,144	521,889	498,839	111,043	125,557
Proprietorships	32,454	32,753	689,837	568,632	320,801	232,671	12,902	12,244	7,006	5,808	20,701	32,338	14,160	17,697
Partnerships	72,519	75,720	2,374,023	2,097,003	85,154	86,378	37,250	50,060	126,936	113,336	501,188	466,501	96,883	107,860

Footnote at end of table.

Table 1.1—RECEIPTS AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES, 1969 AND 1970—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry	Number of businesses		Business receipts		Cost of sales and operations		Depreciation		Taxes paid deduction		Interest paid		Rent paid	
	1969	1970	1969	1970	1969	1970	1969	1970	1969	1970	1969	1970	1969	1970
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
FINANCE, INSURANCE, AND REAL ESTATE—Continued														
Finance—Continued														
Credit agencies other than banks														
All businesses, total	68,656	60,503	4,971,649	4,170,807	995,604	732,078	377,178	340,456	369,699	366,934	9,943,599	11,305,713	198,647	187,756
Corporations, total	58,956	52,163	4,804,380	4,012,376	965,029	714,929	367,736	336,607	364,176	362,585	9,916,523	11,280,403	193,886	182,261
Small Business Corporations	2,468	2,151	17,524	11,505	567	804	1,209	889	6,102	2,539	5,730	3,926	1,436	736
Noncorporate businesses, total	9,700	8,340	167,269	158,431	30,575	17,149	9,442	3,849	5,523	4,349	27,076	25,310	4,761	5,495
Proprietorships	6,118	5,859	97,561	84,776	8,469	5,605	3,810	2,508	2,788	1,974	10,512	10,813	2,799	3,215
Partnerships	3,582	2,481	69,708	73,655	22,106	11,544	5,632	1,341	2,735	2,375	16,564	14,497	1,962	2,280
Security and commodity brokers, dealers, exchanges, and services														
All businesses, total	39,520	33,628	3,480,703	3,106,784	443,355	366,545	67,211	76,249	198,566	177,539	665,984	626,120	225,060	256,562
Corporations, total	4,015	4,718	854,945	961,313	107,863	140,828	38,228	49,544	106,755	101,497	337,595	350,889	125,967	149,802
Small Business Corporations	567	617	57,486	10,794	-	-	516	686	1,848	956	1,665	654	2,335	874
Noncorporate businesses, total	35,505	28,910	2,625,758	2,145,471	335,492	225,717	28,983	26,705	91,811	76,042	328,389	275,231	99,093	106,760
Proprietorships	25,364	25,662	569,786	454,631	302,674	218,219	8,518	9,211	4,009	3,631	8,605	19,244	10,978	13,770
Partnerships	10,141	3,248	2,055,972	1,690,840	32,818	7,498	20,465	17,494	87,802	72,411	319,784	255,987	88,115	92,990
Other finance														
All businesses, total	105,301	118,957	4,844,038	5,644,547	229,890	319,513	896,789	1,123,717	1,087,683	1,225,749	16,130,599	19,235,352	620,578	778,881
Corporations, total	45,533	47,734	4,573,205	5,282,814	190,002	243,330	885,062	1,091,967	1,051,075	1,186,996	15,964,175	19,037,054	613,389	765,579
Small Business Corporations	1,083	2,005	1,402	34,904	-	102	68	913	2,019	2,696	2,954	2,187	152	1,447
Noncorporate businesses, total	59,768	71,223	270,833	361,733	39,888	76,183	11,727	31,750	36,608	38,753	166,424	198,298	7,189	13,302
Proprietorships	972	1,232	22,490	29,225	9,658	8,847	574	525	209	203	1,584	2,281	383	712
Partnerships	58,796	69,991	248,343	332,508	30,230	67,336	11,153	31,225	36,399	38,550	164,840	196,017	6,806	12,590
Insurance Carriers														
All businesses, total	5,883	4,760	63,486,368	69,319,506	39,246,097	43,835,156	456,519	539,882	1,686,457	1,808,716	460,961	621,561	416,717	441,526
Corporations, total	5,883	4,760	63,486,368	69,319,506	39,246,097	43,835,156	456,519	539,882	1,686,457	1,808,716	460,961	621,561	416,717	441,526
Small Business Corporations	514	389	151,356	29,114	107,483	2,455	557	556	1,085	751	199	129	1,059	701
Noncorporate businesses, total	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proprietorships	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Partnerships	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Agents, Brokers, and Service														
All businesses, total	216,385	228,489	7,092,504	8,170,977	1,497,100	1,709,597	138,213	136,710	117,715	140,986	72,396	91,247	184,582	203,170
Corporations, total	30,342	28,675	3,553,763	4,321,404	977,274	1,167,070	60,630	63,734	85,156	103,946	42,616	61,612	94,816	112,685
Small Business Corporations	6,704	6,735	696,038	696,493	216,579	175,577	9,827	10,544	11,626	12,992	2,406	4,596	14,104	15,932
Noncorporate businesses, total	186,043	199,814	3,538,741	3,849,573	519,826	542,527	77,583	72,976	32,559	37,040	29,780	29,635	89,766	90,485
Proprietorships	175,879	190,750	2,802,765	2,937,920	399,269	376,022	63,031	65,467	23,606	22,836	22,671	24,689	71,640	74,555
Partnerships	10,164	9,064	735,976	911,653	120,557	166,505	14,552	7,509	8,953	14,204	7,109	4,946	18,126	15,930
Real Estate														
All businesses, total	818,580	846,023	20,460,805	23,625,669	3,541,967	4,765,559	4,428,292	4,757,179	3,389,227	3,793,120	5,537,724	6,485,854	902,840	1,020,318
Corporations, total	284,240	268,185	7,852,044	8,194,474	2,147,948	2,333,049	2,257,277	2,224,051	2,047,591	2,145,541	2,964,056	3,196,990	587,024	558,006
Small Business Corporations	17,270	17,420	668,929	541,402	129,679	120,385	31,789	26,548	46,285	42,424	85,600	79,885	20,030	19,768
Noncorporate businesses, total	534,340	577,838	12,608,761	15,431,195	1,394,019	2,432,510	2,171,015	2,533,128	1,341,636	1,647,579	2,573,668	3,288,864	315,816	462,312
Proprietorships	307,355	342,395	4,493,637	4,839,271	1,114,901	1,112,335	210,068	241,674	114,006	129,809	209,551	252,082	91,496	115,097
Partnerships	226,985	235,443	8,115,124	10,591,924	279,118	1,320,175	1,960,947	2,291,454	1,227,630	1,517,770	2,364,117	3,036,782	224,320	347,215
Operators, except developers, and lessors of buildings														
All businesses, total	397,303	391,309	11,973,517	13,716,598	1,282,275	1,312,287	3,937,689	4,234,870	2,876,528	3,237,984	4,421,004	5,190,793	639,326	727,429
Corporations, total	195,793	184,159	4,506,150	4,767,656	1,189,778	1,192,675	1,973,675	1,939,736	1,686,845	1,775,390	2,180,975	2,329,862	420,040	395,608
Small Business Corporations	2,567	2,299	22,757	19,637	7,351	5,274	6,756	8,315	5,747	6,448	8,450	9,599	1,793	2,371
Noncorporate businesses, total	201,510	207,150	7,467,367	8,948,942	92,497	119,612	1,964,014	2,295,134	1,189,683	1,462,594	2,240,029	2,860,931	219,286	331,821
Proprietorships	17,897	17,705	412,474	442,627	34,347	48,412	81,960	88,827	48,709	51,174	85,791	100,479	19,479	15,274
Partnerships	183,613	189,445	7,054,893	8,506,315	58,150	71,200	1,882,054	2,206,307	1,140,974	1,411,420	2,154,238	2,760,452	199,807	316,547

Footnote at end of table.

Table 1.1—RECEIPTS AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES, 1969 AND 1970—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry	Number of businesses		Business receipts		Cost of sales and operations		Depreciation		Taxes paid deduction		Interest paid		Rent paid	
	1969	1970	1969	1970	1969	1970	1969	1970	1969	1970	1969	1970	1969	1970
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
FINANCE, INSURANCE, AND REAL ESTATE—Continued														
Real Estate—Continued														
Lessors of real property other than buildings														
All businesses, total	40,388	53,381	211,207	164,122	60,106	25,867	87,147	87,605	79,856	86,815	173,129	168,198	21,505	13,191
Corporations, total	7,955	8,617	139,205	84,758	45,545	10,033	50,868	40,880	42,994	32,666	113,767	85,045	18,974	6,938
Small Business Corporations	463	781	21,801	2,936	15,887	801	1,874	1,075	634	851	1,458	2,426	13	261
Noncorporate businesses, total	32,433	44,764	72,002	79,364	14,561	15,834	36,279	46,725	36,862	54,149	59,362	83,153	2,531	6,253
Proprietorships	13,766	22,450	24,766	53,016	1,296	8,870	5,682	7,079	4,128	10,638	4,358	8,281	84	2,680
Partnerships	18,667	22,314	47,236	26,348	13,265	6,964	30,597	39,646	32,734	43,511	55,004	74,872	2,447	3,573
Other real estate														
All businesses, total	380,890	401,333	8,276,081	9,744,949	2,199,586	3,427,405	403,456	434,704	432,843	468,321	943,591	1,126,863	242,009	279,698
Corporations, total	80,493	75,409	3,206,689	3,342,060	912,625	1,130,341	232,734	243,435	317,752	337,485	669,314	782,083	148,010	155,460
Small Business Corporations	14,240	14,340	624,371	518,829	106,441	114,310	23,159	17,158	39,904	35,125	75,692	67,860	18,224	17,136
Noncorporate businesses, total	300,397	325,924	5,069,392	6,402,889	1,286,961	2,297,064	170,722	191,269	115,091	130,836	274,277	344,780	93,999	124,238
Proprietorships	275,592	302,240	4,056,397	4,343,628	1,079,258	1,055,053	122,426	145,768	61,169	67,997	119,402	143,322	71,933	97,143
Partnerships	24,705	23,684	1,012,995	2,059,261	207,703	1,242,011	48,296	45,501	53,922	62,839	154,875	201,458	22,066	27,095
SERVICES														
All businesses, total	2,864,941	2,964,013	114,528,839	126,119,774	42,835,862	47,579,148	6,107,061	6,688,543	3,197,566	3,542,320	2,090,155	2,594,725	4,815,449	5,303,937
Corporations, total	261,633	281,218	57,217,736	66,459,515	32,861,148	37,733,747	3,761,680	4,176,363	2,018,844	2,296,475	1,429,672	1,802,802	2,256,550	2,626,453
Small Business Corporations	45,308	53,491	5,693,824	7,436,823	2,895,295	3,805,693	230,006	304,969	202,249	263,933	106,042	139,086	291,811	348,212
Noncorporate businesses, total	2,603,308	2,682,795	57,311,103	59,660,259	9,974,714	9,845,401	2,345,381	2,512,180	1,178,722	1,245,845	660,483	791,923	2,558,899	2,677,484
Proprietorships	2,426,599	2,506,995	39,611,478	40,869,473	7,263,430	7,312,335	1,706,907	1,765,425	784,495	823,982	432,830	474,310	1,715,687	1,783,992
Partnerships	176,709	175,800	17,699,625	18,790,786	2,711,284	2,533,066	638,474	746,755	394,227	421,863	227,653	317,613	843,212	893,492
Hotels and Other Lodging Places														
All businesses, total	139,721	129,738	8,246,798	9,382,936	3,354,568	3,974,197	828,473	953,688	530,982	612,822	523,333	670,533	453,226	437,116
Corporations, total	17,525	20,049	5,457,407	6,413,480	2,667,379	3,265,445	439,497	516,890	340,990	401,544	305,043	402,233	341,834	345,650
Small Business Corporations	3,740	4,608	696,757	1,158,411	292,990	610,677	63,355	100,148	45,858	69,404	48,753	62,752	65,947	78,491
Noncorporate businesses, total	122,196	109,689	2,789,391	2,969,456	687,189	708,752	388,976	436,798	189,992	211,278	218,290	268,300	111,392	91,466
Proprietorships	110,243	96,119	1,812,306	1,818,888	374,326	396,741	260,063	270,246	121,314	126,466	129,552	137,673	54,730	34,512
Partnerships	11,953	13,570	977,085	1,150,568	312,863	312,011	128,913	166,552	68,678	84,812	88,738	130,627	56,662	56,954
Personal Services														
All businesses, total	609,746	620,961	13,010,734	13,518,476	5,061,262	5,220,691	619,496	674,173	396,544	426,293	142,247	166,414	706,179	757,543
Corporations, total	36,582	35,715	6,016,723	6,119,126	3,285,224	3,371,005	265,896	285,639	214,652	230,447	66,652	84,813	254,027	266,663
Small Business Corporations	7,604	7,903	838,120	738,602	440,353	373,049	32,271	37,840	27,508	27,112	7,123	9,859	59,793	39,598
Noncorporate businesses, total	573,164	585,246	6,994,011	7,399,350	1,776,038	1,849,686	353,600	388,534	181,892	195,846	75,595	81,601	452,152	490,880
Proprietorships	544,170	556,018	5,850,810	6,259,573	1,337,989	1,446,321	295,270	328,308	147,534	162,127	63,149	69,243	388,655	425,216
Partnerships	28,994	29,228	1,143,201	1,139,777	438,049	403,365	58,330	60,226	34,358	33,719	12,446	12,358	63,497	65,664
Business Services														
All businesses, total	423,089	465,410	25,775,404	28,747,170	14,811,443	16,408,839	1,554,263	1,620,464	626,839	721,033	531,811	634,619	720,253	883,007
Corporations, total	86,067	93,863	20,838,664	23,883,930	13,337,450	15,132,068	1,203,006	1,216,825	528,066	633,432	444,965	513,619	560,621	708,239
Small Business Corporations	13,506	14,286	1,464,579	1,719,167	860,249	1,007,116	34,496	44,073	41,762	46,380	11,348	12,449	50,357	47,752
Noncorporate businesses, total	337,022	371,547	4,936,740	4,863,240	1,473,993	1,276,771	351,257	403,639	98,773	87,601	86,846	121,000	159,632	174,768
Proprietorships	306,070	348,618	3,593,570	3,749,170	928,155	926,509	151,399	156,267	67,966	65,046	33,309	39,620	113,512	134,011
Partnerships	30,952	22,929	1,343,170	1,114,070	545,838	350,262	199,858	247,372	30,807	22,555	53,537	81,380	46,120	40,757
Advertising														
All businesses, total	27,566	30,184	7,296,563	7,924,502	5,476,611	5,819,565	60,236	80,732	91,423	101,064	18,477	32,274	120,154	148,997
Corporations, total	9,315	11,269	6,764,623	7,313,275	5,202,294	5,505,916	52,288	72,284	86,485	96,148	16,886	29,043	108,990	128,876
Small Business Corporations	1,696	1,843	462,660	452,636	320,038	337,617	5,043	5,115	7,535	5,367	2,013	1,843	8,807	7,482
Noncorporate businesses, total	18,251	18,915	531,940	611,227	274,317	313,649	7,948	8,448	4,938	4,916	1,591	3,231	11,164	20,121
Proprietorships	17,092	17,578	419,945	478,482	202,637	250,118	6,655	5,831	3,308	3,100	1,074	2 053	8,187	16,555
Partnerships	1,159	1,337	111,995	132,745	71,680	63,531	1,293	2,617	1,630	1,816	517	1,178	2,977	3,566

Footnote at end of table.

Table 1.1—RECEIPTS AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES, 1969 AND 1970—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry	Number of businesses		Business receipts		Cost of sales and operations		Depreciation		Taxes paid deduction		Interest paid		Rent paid	
	1969	1970	1969	1970	1969	1970	1969	1970	1969	1970	1969	1970	1969	1970
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SERVICES—Continued														
Business services—Continued														
Other business services														
All businesses, total	395,522	435,226	18,478,841	20,822,668	9,334,832	10,589,274	1,494,027	1,539,732	535,416	619,969	513,334	602,345	600,099	734,010
Corporations, total	76,751	82,594	14,074,041	16,570,655	8,135,156	9,626,152	1,150,718	1,144,541	441,581	537,284	428,079	484,576	451,631	579,363
Small Business Corporations	11,810	12,443	1,001,919	1,266,531	540,211	669,499	29,453	38,958	34,227	41,013	9,335	10,606	41,550	40,270
Noncorporate businesses, total	318,771	352,632	4,404,800	4,252,013	1,199,676	963,122	343,309	395,191	93,835	82,685	85,255	117,769	148,468	154,647
Proprietorships	288,978	331,040	3,173,625	3,270,688	725,518	676,391	144,744	150,436	64,658	61,946	32,235	37,567	105,325	117,456
Partnerships	29,793	21,592	1,231,175	981,325	474,158	286,731	198,565	244,755	29,177	20,739	53,020	80,202	43,143	37,191
Automobile Services and Miscellaneous Repair Services														
All businesses, total	397,970	400,684	12,862,682	13,129,695	6,274,180	6,382,918	1,283,037	1,330,248	373,042	393,391	279,302	341,401	538,585	532,068
Corporations, total	37,810	35,283	6,033,922	6,521,189	2,986,680	3,249,129	997,643	1,050,175	218,308	231,341	208,815	264,604	283,613	306,714
Small Business Corporations	6,083	6,942	711,044	847,712	415,846	464,275	30,149	39,419	19,591	26,453	6,243	10,928	36,441	58,299
Noncorporate businesses, total	360,160	365,401	6,828,760	6,608,506	3,287,500	3,133,789	285,394	280,073	154,734	162,050	70,487	76,797	254,972	225,354
Proprietorships	336,240	338,252	5,680,286	5,393,739	2,717,204	2,561,402	238,077	227,707	124,840	131,157	54,652	55,235	194,118	172,332
Partnerships	23,920	27,149	1,148,474	1,214,767	570,296	572,387	47,317	52,366	29,894	30,893	15,835	21,562	60,854	53,022
Motion Pictures														
All businesses, total	18,890	20,075	4,040,597	4,996,059	2,223,871	2,563,504	357,207	539,166	106,809	123,893	114,581	157,207	158,774	188,935
Corporations, total	9,331	10,256	3,552,676	4,537,308	2,061,970	2,428,894	332,452	510,399	94,752	112,795	108,451	149,606	102,994	144,079
Small Business Corporations	1,388	1,885	117,076	228,288	56,557	101,052	2,920	7,132	3,755	7,913	741	2,851	5,346	10,568
Noncorporate businesses, total	9,559	9,819	487,921	458,751	161,901	134,610	24,755	28,767	12,057	11,098	6,130	7,601	55,780	44,856
Proprietorships	7,677	7,862	203,951	147,470	64,318	39,237	10,962	8,773	4,942	3,541	3,213	2,495	15,811	10,003
Partnerships	1,882	1,957	283,970	311,281	97,583	95,373	13,793	19,994	7,115	7,557	2,917	5,106	39,969	34,853
Amusement and Recreation Services														
All businesses, total	194,857	199,092	6,075,655	6,328,596	2,577,911	2,693,790	463,918	460,505	311,199	303,644	162,203	185,643	389,860	361,945
Corporations, total	26,202	25,633	4,037,053	4,179,706	2,060,565	2,202,368	273,132	274,949	249,234	240,165	130,630	151,927	265,897	232,235
Small Business Corporations	3,707	5,026	375,722	639,587	163,583	324,182	32,183	36,505	19,036	26,677	15,240	17,069	19,727	28,379
Noncorporate businesses, total	168,655	173,459	2,038,602	2,148,890	517,346	491,422	190,786	185,556	61,965	63,479	31,573	33,716	123,963	129,710
Proprietorships	158,273	161,758	1,493,469	1,625,039	324,473	315,159	138,361	143,070	38,510	42,054	20,898	22,194	90,588	91,056
Partnerships	10,382	11,701	545,133	523,851	192,873	176,263	52,425	42,486	23,455	21,425	10,675	11,522	33,375	38,654
Medical and Health Services														
All businesses, total	446,992	455,323	23,503,402	26,618,291	3,746,692	4,785,226	596,538	654,405	441,614	525,765	209,912	275,443	980,695	1,139,167
Corporations, total	17,524	27,807	4,817,656	7,419,813	2,638,431	3,576,752	136,804	189,874	178,578	251,418	107,165	158,558	224,908	352,343
Small Business Corporations	4,108	6,299	705,506	1,308,085	286,690	516,634	20,406	26,973	22,434	37,297	12,417	17,728	23,605	56,932
Noncorporate businesses, total	429,468	427,516	18,685,746	19,198,478	1,108,261	1,208,474	459,734	464,531	263,036	274,347	102,747	116,885	755,787	786,824
Proprietorships	406,653	404,480	14,406,840	14,734,507	948,868	1,000,726	408,476	407,402	194,138	197,638	84,770	93,323	554,100	574,487
Partnerships	22,815	23,036	4,278,906	4,463,971	159,393	207,748	51,258	57,129	68,898	76,709	17,977	23,562	201,687	212,337
Educational Services														
All businesses, total	110,500	117,213	1,511,322	1,418,065	564,274	499,277	53,152	65,563	45,364	46,056	16,719	27,296	79,407	87,362
Corporations, total	6,204	7,687	979,753	828,888	504,792	414,992	23,022	30,278	32,891	29,249	10,448	17,854	51,191	54,431
Small Business Corporations	1,124	1,485	165,918	97,251	78,627	44,386	4,550	3,770	6,562	3,893	1,858	2,222	9,026	7,309
Noncorporate businesses, total	104,296	109,526	531,569	589,177	59,482	84,285	30,130	35,285	12,473	16,807	6,271	9,442	28,216	32,931
Proprietorships	102,403	107,059	470,566	542,095	55,118	79,273	27,408	33,193	10,589	15,658	5,453	8,879	25,296	29,234
Partnerships	1,893	2,467	61,003	47,082	4,364	5,012	2,722	2,092	1,884	1,149	818	563	2,920	3,697
Other Services														
All businesses, total	523,176	555,517	19,502,245	21,980,486	4,221,661	5,050,706	350,977	390,331	365,173	389,423	110,047	136,169	788,470	916,794
Corporations, total	24,388	24,925	5,483,882	6,556,075	3,318,657	4,093,094	90,228	101,334	161,373	166,084	47,503	59,588	171,465	216,099
Small Business Corporations	4,048	5,057	619,096	699,720	300,400	364,322	9,676	9,109	15,743	18,804	2,319	3,228	21,569	20,884
Noncorporate businesses, total	498,788	530,592	14,018,363	15,424,411	903,004	957,612	260,749	288,997	203,800	223,339	62,544	76,581	617,005	700,695
Proprietorships	454,870	486,829	6,099,680	6,598,992	512,979	546,967	176,891	190,459	74,662	80,295	37,834	45,648	278,877	313,141
Partnerships	43,918	43,763	7,918,683	8,825,419	390,025	410,645	83,858	98,538	129,138	143,044	24,710	30,933	338,128	387,554

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Estimates for "Nature of business not allocable" are not shown separately but are included in the "All industries" total.
Estimates are rounded and may not add to totals. Some estimates may differ slightly from those in other tables due to differences in rounding procedure.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 1.2—RECEIPTS AND SELECTED DEDUCTIONS, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of business receipts, form of business	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Rent paid	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Rent paid
ALL SIZE CLASSES	All industrial divisions							Agriculture, forestry, and fishery						
All businesses, total	12,001,263	2,035,615,070	1,325,830,922	67,569,919	57,911,510	70,344,007	32,195,724	3,239,658	62,686,544	40,804,583	5,832,418	1,992,845	2,725,857	1,853,958
Corporations	1,665,477	1,706,114,737	1,146,263,273	52,941,266	49,523,243	62,055,010	23,842,355	37,238	13,591,763	10,555,539	513,870	277,165	356,225	271,013
Noncorporate businesses, total	10,335,786	329,500,333	179,567,649	14,628,653	8,388,267	8,288,997	8,353,369	3,202,420	49,094,781	30,249,044	5,318,548	1,715,680	2,369,632	1,582,945
Proprietorships	9,399,653	237,726,748	133,526,775	10,049,833	5,229,009	3,818,791	5,891,121	3,078,255	41,819,207	25,257,528	4,778,291	1,511,814	2,074,342	1,300,479
Partnerships	936,133	91,773,585	46,040,874	4,578,820	3,159,258	4,470,206	2,462,248	124,165	7,275,574	4,991,516	540,257	203,866	295,290	282,466
Under $10,000														
All businesses, total	6,236,330	18,868,920	6,698,444	2,439,349	1,044,939	1,327,200	902,377	2,169,911	6,170,140	3,827,284	1,228,842	480,967	441,316	175,190
Corporations	289,359	824,184	227,171	229,399	173,474	240,503	82,400	6,907	17,798	19,114	13,049	5,616	9,172	1,114
Noncorporate businesses, total	5,946,971	18,044,736	6,471,273	2,209,950	871,465	1,086,697	819,977	2,163,004	6,152,342	3,808,170	1,215,793	475,351	432,144	174,076
Proprietorships	5,593,667	16,954,792	6,196,474	1,925,940	677,316	573,495	745,900	2,112,986	5,993,983	3,706,490	1,160,317	453,162	400,969	166,442
Partnerships	353,304	1,089,944	274,799	284,010	194,149	513,202	74,077	50,018	158,359	101,680	55,476	22,189	31,175	7,634
$10,000 Under $50,000														
All businesses, total	3,265,956	78,458,769	30,997,731	5,708,450	2,716,976	2,736,981	2,693,492	866,835	19,637,249	10,044,299	2,555,406	748,003	1,034,497	644,756
Corporations	333,309	8,868,070	3,047,130	809,830	681,579	704,325	381,133	8,871	228,348	138,089	34,895	18,111	21,937	10,217
Noncorporate businesses, total	2,932,647	69,590,699	27,950,601	4,898,620	2,035,397	2,032,656	2,312,359	857,964	19,408,901	9,906,210	2,520,511	729,892	1,012,560	634,539
Proprietorships	2,659,057	62,604,383	25,589,362	4,191,881	1,625,450	1,451,038	2,083,036	815,661	18,325,856	9,315,213	2,374,063	679,305	949,604	594,806
Partnerships	273,590	6,986,316	2,361,239	706,739	409,947	581,618	229,323	42,303	1,083,045	590,997	146,448	50,587	62,956	39,733
$50,000 Under $100,000														
All businesses, total	999,942	70,756,428	34,132,824	3,272,474	2,144,662	1,880,035	2,094,011	128,390	8,795,059	5,200,425	889,320	265,724	458,589	355,252
Corporations	219,757	15,906,977	7,090,253	936,883	772,104	699,998	607,111	6,248	453,292	252,502	50,579	24,440	30,525	23,218
Noncorporate businesses, total	780,185	54,849,451	27,042,571	2,335,591	1,372,558	1,180,037	1,486,900	122,142	8,341,767	4,947,923	838,741	241,284	428,064	332,034
Proprietorships	660,626	46,278,108	23,419,000	1,739,081	1,003,760	704,892	1,217,853	105,869	7,190,912	4,285,814	716,489	198,033	368,692	274,221
Partnerships	119,559	8,571,343	3,623,571	596,510	368,798	475,145	269,047	16,273	1,150,855	662,109	122,252	43,251	59,372	57,813
$100,000 Under $500,000														
All businesses, total	1,135,567	238,468,462	141,911,003	7,476,872	6,455,807	5,774,539	5,711,068	65,982	12,062,156	8,276,132	801,674	299,047	477,887	443,835
Corporations	516,863	122,557,993	71,552,723	4,034,576	3,811,473	3,497,864	3,244,871	11,155	2,456,350	1,631,006	166,437	81,621	95,216	88,284
Noncorporate businesses, total	618,704	115,910,469	70,358,280	3,442,296	2,644,334	2,276,675	2,466,197	54,827	9,605,806	6,645,126	635,237	217,426	382,671	355,551
Proprietorships	456,299	82,624,016	54,681,541	1,803,871	1,532,224	821,534	1,569,591	40,966	7,027,602	4,961,819	468,690	155,673	292,153	220,284
Partnerships	162,405	33,286,453	15,676,739	1,638,425	1,112,110	1,455,141	896,606	13,861	2,578,204	1,683,307	166,547	61,753	90,518	135,267
$500,000 Under $1,000,000														
All businesses, total	180,695	125,853,523	84,544,341	3,075,141	2,918,567	3,523,462	2,239,696	5,007	3,476,915	2,879,277	109,018	54,620	88,829	78,938
Corporations	141,139	99,065,513	66,286,481	2,380,774	2,326,377	2,943,103	1,796,830	2,002	1,427,692	1,140,661	50,416	28,970	37,560	27,367
Noncorporate businesses, total	39,556	26,788,010	18,257,860	694,367	592,190	580,359	442,866	3,005	2,049,223	1,738,616	58,602	25,650	51,269	51,571
Proprietorships	22,548	15,142,401	11,749,859	233,620	229,404	135,332	166,319	1,884	1,262,213	1,096,564	34,887	13,599	30,658	27,640
Partnerships	17,008	11,645,609	6,508,001	460,747	362,786	445,027	276,547	1,121	787,010	642,052	23,715	12,051	20,611	23,931
$1,000,000 Under $5,000,000														
All businesses, total	152,569	305,753,851	219,825,444	5,822,532	6,050,176	9,584,258	3,888,972	3,152	6,187,752	5,270,522	153,355	79,468	127,203	76,843
Corporations	136,065	276,401,102	199,395,131	5,092,042	5,429,474	8,831,458	3,376,318	1,763	3,511,466	2,865,960	109,649	58,914	75,771	47,854
Noncorporate businesses, total	16,504	29,352,749	20,430,313	730,490	620,702	752,800	512,654	1,389	2,676,286	2,404,562	43,706	20,554	51,432	28,989
Proprietorships	7,202	11,912,065	9,903,052	139,849	141,005	115,301	92,003	842	1,587,150	1,481,466	21,473	9,057	27,908	14,498
Partnerships	9,302	17,440,684	10,527,261	590,641	479,697	637,499	420,651	547	1,089,136	923,096	22,233	11,497	23,524	14,491
$5,000,000 or More														
All businesses, total	30,185	1,197,455,117	807,721,135	39,775,101	36,580,383	45,517,532	14,666,108	380	6,357,273	5,306,644	94,803	65,016	97,536	79,144
Corporations	28,966	1,182,490,898	798,664,384	39,457,762	36,328,762	45,137,759	14,353,692	291	5,496,817	4,508,207	88,845	59,493	86,044	72,959
Noncorporate businesses, total	1,219	14,964,219	9,056,751	317,339	251,621	379,773	312,416	89	860,456	798,437	5,958	5,523	11,492	6,185
Proprietorships	254	2,210,983	1,987,487	15,591	19,850	17,199	16,419	47	431,491	410,162	2,372	2,985	4,358	2,588
Partnerships	965	12,753,236	7,069,264	301,748	231,771	362,574	295,997	42	428,965	388,275	3,586	2,538	7,134	3,597

Footnotes at end of table

Table 1.2—RECEIPTS AND SELECTED DEDUCTIONS, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of business receipts, form of business	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Rent paid	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Rent paid
	Mining							Contract construction						
ALL SIZE CLASSES														
All businesses, total	79,514	19,331,080	10,819,208	1,312,113	571,782	459,478	207,718	874,549	116,647,196	90,701,860	2,482,293	2,163,238	922,660	761,396
Corporations	14,465	16,699,586	9,955,600	1,085,965	486,377	388,032	140,867	138,905	88,945,385	73,434,969	1,685,506	1,671,115	711,496	483,237
Noncorporate businesses, total	65,049	2,631,494	863,608	226,148	85,405	71,446	66,851	735,644	27,701,811	17,266,891	796,787	492,123	211,164	278,159
Proprietorships	50,666	1,446,607	276,129	125,901	48,187	40,737	33,278	684,643	20,099,158	11,584,893	624,626	374,175	158,795	164,016
Partnerships	14,383	1,184,887	587,479	100,247	37,218	30,709	33,573	51,001	7,602,653	5,681,998	172,161	117,948	52,369	114,143
Under $10,000														
All businesses, total	48,213	96,006	36,424	36,978	11,131	16,739	12,341	397,179	1,469,313	348,565	93,764	26,999	26,493	22,413
Corporations	4,359	6,595	4,684	16,993	6,819	9,805	2,486	14,713	29,942	20,725	11,596	7,833	11,533	2,016
Noncorporate businesses, total	43,854	89,411	31,740	19,985	4,312	6,934	9,855	382,466	1,439,371	327,840	82,168	19,166	14,960	20,397
Proprietorships	33,617	71,566	9,323	14,473	2,642	4,991	2,677	373,169	1,403,535	314,234	77,638	17,491	11,219	17,646
Partnerships	10,237	17,845	22,417	5,512	1,670	1,943	7,178	9,297	35,836	13,606	4,530	1,675	3,741	2,751
$10,000 Under $50,000														
All businesses, total	16,188	368,489	115,742	36,822	13,820	14,506	9,135	253,895	6,062,094	2,750,169	271,768	119,899	61,806	63,765
Corporations	2,408	68,383	41,569	7,308	3,383	4,131	2,026	18,260	550,029	345,513	28,276	21,272	10,674	8,204
Noncorporate businesses, total	13,780	300,106	74,173	29,514	10,437	10,375	7,109	235,635	5,512,065	2,404,656	243,492	98,627	51,132	55,561
Proprietorships	11,805	252,635	33,562	23,966	8,448	8,774	5,499	214,427	4,932,442	2,149,163	219,559	88,089	45,441	46,931
Partnerships	1,975	47,471	40,611	5,548	1,989	1,601	1,610	21,208	579,623	255,493	23,933	10,538	5,691	8,630
$50,000 Under $100,000														
All businesses, total	3,953	281,194	93,381	24,959	12,046	6,418	7,542	80,848	5,783,721	3,413,676	178,395	136,671	53,745	61,339
Corporations	910	63,824	34,440	6,291	3,899	1,665	1,115	18,066	1,320,802	869,600	45,678	39,914	16,732	18,584
Noncorporate businesses, total	3,043	217,370	58,941	18,668	8,147	4,753	6,427	62,782	4,462,919	2,544,076	132,717	96,757	37,013	42,755
Proprietorships	2,302	165,587	30,803	14,152	5,960	3,428	4,612	54,010	3,846,858	2,194,872	118,239	83,250	32,239	33,152
Partnerships	741	51,783	28,138	4,516	2,187	1,325	1,815	8,772	616,061	349,204	14,478	13,507	4,774	9,603
$100,000 Under $500,000														
All businesses, total	7,532	1,737,112	797,387	147,425	64,608	49,857	28,914	104,498	22,544,870	16,001,565	517,279	534,881	193,608	186,859
Corporations	4,030	1,002,223	572,695	86,330	39,610	29,192	13,518	54,505	13,257,697	9,738,296	305,454	349,119	124,086	115,013
Noncorporate businesses, total	3,502	734,889	224,692	61,095	24,998	20,665	15,396	49,993	9,287,173	6,263,269	211,825	185,762	69,522	71,846
Proprietorships	2,539	510,169	96,774	39,222	16,522	12,492	10,175	40,433	7,355,411	4,920,014	166,901	145,174	52,543	47,168
Partnerships	963	224,720	127,918	21,873	8,476	8,173	5,221	9,560	1,931,762	1,343,255	44,924	40,588	16,979	24,678
$500,000 Under $1,000,000														
All businesses, total	1,875	1,307,246	687,592	107,531	47,138	27,060	13,781	19,540	13,576,617	10,595,018	253,665	294,290	102,674	89,438
Corporations	1,306	915,202	551,539	77,301	33,170	17,816	5,883	16,451	11,526,034	9,041,810	217,322	256,191	87,492	68,487
Noncorporate businesses, total	569	392,044	136,053	30,230	13,968	9,244	7,898	3,089	2,050,583	1,553,208	36,343	38,099	15,182	20,951
Proprietorships	294	203,495	47,454	14,634	6,287	3,931	4,642	1,923	1,257,225	934,430	23,239	23,373	9,008	8,673
Partnerships	275	188,549	88,599	15,596	7,681	5,313	3,256	1,166	793,358	618,778	13,104	14,726	6,174	12,278
$1,000,000 Under $5,000,000														
All businesses, total	1,426	2,919,100	1,716,563	223,123	83,180	75,990	34,959	16,143	31,911,793	26,640,182	496,674	575,170	207,529	165,981
Corporations	1,153	2,390,586	1,486,771	183,358	67,408	61,265	22,627	14,629	29,069,693	24,294,989	454,807	537,867	188,496	132,282
Noncorporate businesses, total	273	528,514	229,792	39,765	15,772	14,725	12,332	1,514	2,842,100	2,345,193	41,867	37,303	19,033	33,699
Proprietorships	102	191,067	46,507	14,684	6,458	6,224	4,257	663	1,126,590	911,767	17,159	14,971	7,089	7,357
Partnerships	171	337,447	183,285	25,081	9,314	8,501	8,075	851	1,715,510	1,433,426	24,708	22,332	11,944	26,342
$5,000,000 or More														
All businesses, total	327	12,621,933	7,372,119	735,275	339,859	268,908	101,046	2,441	35,298,788	30,952,685	670,748	475,328	276,805	171,601
Corporations	299	12,252,773	7,263,902	708,384	332,088	264,158	93,212	2,276	33,191,188	29,124,036	622,373	458,919	272,483	138,651
Noncorporate businesses, total	28	369,160	108,217	26,891	7,771	4,750	7,834	165	2,107,600	1,828,649	48,375	16,409	4,322	32,950
Proprietorships	7	52,088	11,706	4,770	1,870	897	1,416	18	177,097	160,413	1,891	1,827	1,256	3,089
Partnerships	21	317,072	96,511	22,121	5,901	3,853	6,418	147	1,930,503	1,668,236	46,484	14,582	3,066	29,861

Footnotes at end of table.

Table 1.2—RECEIPTS AND SELECTED DEDUCTIONS, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of business receipts, form of business	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Rent paid	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Rent paid
	Manufacturing							Transportation, communication, electric, gas, and sanitary services						
ALL SIZE CLASSES														
All businesses, total	409,768	711,999,206	503,155,191	23,411,564	22,973,403	12,692,974	7,299,789	380,131	139,395,083	79,881,087	14,173,633	9,166,862	7,524,096	3,563,185
Corporations	197,807	700,090,661	495,879,549	22,892,481	22,705,034	12,570,242	7,085,168	67,398	131,463,171	77,743,359	13,403,308	8,835,172	7,364,200	3,335,200
Noncorporate businesses, total	211,961	11,908,545	7,275,642	519,083	268,369	122,732	214,621	312,733	7,931,912	2,137,728	770,325	331,690	159,896	227,985
Proprietorships	183,466	6,701,707	3,645,951	336,019	156,625	68,932	124,521	296,216	6,497,338	1,402,107	647,645	275,381	122,456	185,447
Partnerships	28,495	5,206,838	3,629,691	183,064	111,744	53,800	90,100	16,517	1,434,574	735,621	122,680	56,309	37,440	42,538
Under $10,000														
All businesses, total	113,388	318,505	131,178	52,301	13,142	14,216	25,683	171,072	691,940	63,919	112,085	36,864	29,599	22,132
Corporations	14,861	31,256	33,354	10,553	5,463	7,672	7,403	10,412	32,558	10,374	17,953	13,205	11,862	3,521
Noncorporate businesses, total	98,527	287,249	97,824	41,748	7,679	6,544	18,280	160,660	659,382	53,545	94,132	23,659	17,737	18,611
Proprietorships	92,203	268,100	86,560	38,250	7,002	5,881	15,650	156,827	642,134	49,365	81,313	22,559	12,753	18,338
Partnerships	6,324	19,149	11,264	3,498	677	663	2,630	3,833	17,248	4,180	12,819	1,100	4,984	273
$10,000 Under $50,000														
All businesses, total	88,629	2,275,983	1,072,109	144,557	64,469	33,783	81,816	136,354	3,037,208	465,669	376,424	139,275	84,022	75,973
Corporations	21,591	627,736	413,460	32,225	24,619	14,639	31,758	13,529	361,632	161,896	49,536	22,859	21,965	14,548
Noncorporate businesses, total	67,038	1,648,247	658,649	112,332	39,850	19,144	50,058	122,825	2,675,576	303,773	326,888	116,416	62,057	61,425
Proprietorships	58,513	1,413,379	547,733	99,015	34,275	16,330	42,165	115,390	2,477,849	248,877	302,831	108,421	55,481	55,213
Partnerships	8,525	234,868	110,916	13,317	5,575	2,814	7,893	7,435	197,727	54,896	24,057	7,995	6,576	6,212
$50,000 Under $100,000														
All businesses, total	43,111	3,111,649	1,753,728	137,099	96,560	36,999	86,559	26,136	1,836,930	643,342	176,388	83,158	43,433	51,685
Corporations	21,682	1,597,015	1,021,873	58,885	55,809	22,754	55,472	10,095	730,599	392,758	67,626	34,210	20,138	24,467
Noncorporate businesses, total	21,429	1,514,634	731,855	78,214	40,751	14,245	31,087	16,041	1,106,331	250,584	108,762	48,948	23,295	27,218
Proprietorships	16,541	1,164,600	543,452	59,758	31,017	11,017	20,254	13,700	943,457	189,032	91,249	41,270	19,376	23,016
Partnerships	4,888	350,034	188,403	18,456	9,734	3,228	10,833	2,341	162,874	61,552	17,513	7,678	3,919	4,202
$100,000 Under $500,000														
All businesses, total	92,399	21,599,664	14,403,105	662,358	625,061	219,634	399,730	35,291	7,723,579	3,906,600	582,720	374,762	158,219	248,082
Corporations	70,314	17,362,481	11,764,435	507,253	519,702	183,004	334,712	23,283	5,450,439	3,096,647	399,984	274,905	119,527	160,327
Noncorporate businesses, total	22,085	4,237,183	2,638,670	155,105	105,359	36,630	65,018	12,008	2,273,140	809,953	182,736	99,857	38,692	87,755
Proprietorships	15,092	2,804,016	1,677,943	114,468	66,666	27,687	38,617	9,528	1,769,051	554,168	142,073	78,034	28,232	71,786
Partnerships	6,993	1,433,167	960,727	40,637	38,693	8,943	26,401	2,480	504,089	255,785	40,663	21,823	10,460	15,969
$500,000 Under $1,000,000														
All businesses, total	29,538	20,908,128	14,968,363	535,087	530,259	208,281	284,140	5,458	3,788,973	2,307,402	236,382	172,355	72,935	124,524
Corporations	27,721	19,687,410	14,087,238	504,406	503,463	199,779	272,114	4,550	3,176,421	1,974,902	201,582	149,007	63,967	103,255
Noncorporate businesses, total	1,817	1,220,718	881,125	30,681	26,796	8,502	12,026	908	612,552	332,500	34,800	23,348	8,968	21,269
Proprietorships	851	551,826	403,501	15,692	10,265	3,585	4,313	634	425,838	212,582	22,579	16,923	5,031	13,268
Partnerships	966	668,892	477,624	14,989	16,531	4,917	7,713	274	186,714	119,918	12,221	6,425	3,937	8,001
$1,000,000 Under $5,000,000														
All businesses, total	32,724	69,453,617	51,314,911	1,529,355	1,586,258	692,933	600,228	4,619	8,757,010	5,784,234	497,812	424,657	191,727	237,559
Corporations	31,771	67,661,651	49,953,390	1,497,264	1,555,883	682,294	583,875	4,344	8,286,741	5,491,521	480,642	410,441	187,515	227,420
Noncorporate businesses, total	953	1,791,966	1,361,521	32,091	30,375	10,639	16,353	275	470,269	292,713	17,170	14,216	4,212	10,139
Proprietorships	254	414,288	324,854	8,019	6,138	3,409	2,498	134	212,412	122,979	7,546	8,038	1,560	3,311
Partnerships	699	1,377,678	1,036,667	24,072	24,237	7,230	13,855	141	257,857	169,734	9,624	6,178	2,652	6,828
$5,000,000 or More														
All businesses, total	9,981	594,331,660	419,511,797	20,350,807	20,057,654	11,487,128	5,821,633	1,196	113,559,443	66,709,921	12,191,822	7,935,791	6,944,161	2,803,230
Corporations	9,869	593,123,112	418,605,799	20,281,895	20,040,095	11,460,100	5,799,834	1,180	113,424,781	66,615,261	12,185,985	7,930,545	6,939,226	2,801,662
Noncorporate businesses, total	112	1,208,548	905,998	68,912	17,559	27,028	21,799	16	134,662	94,660	5,837	5,246	4,935	1,568
Proprietorships	12	85,498	61,908	817	1,262	1,023	1,024	3	26,597	25,104	54	136	23	515
Partnerships	100	1,123,050	844,090	68,095	16,297	26,005	20,775	13	108,065	69,556	5,783	5,110	4,912	1,053

Footnotes at end of table.

Table 1.2—RECEIPTS AND SELECTED DEDUCTIONS, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of business receipts, form of business	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Rent paid	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Rent paid
	Wholesale and retail trade													
	Total							Wholesale trade						
ALL SIZE CLASSES														
All businesses, total	2,711,523	657,753,788	500,795,118	6,667,014	9,969,408	5,043,231	10,293,721	470,265	267,765,368	220,401,525	1,974,279	3,225,513	1,849,653	1,862,729
Corporations	518,062	511,316,883	392,391,856	4,872,819	7,536,828	4,309,663	7,683,774	165,575	234,885,021	194,841,032	1,632,666	2,887,237	1,708,093	1,591,217
Noncorporate businesses, total	2,193,461	146,436,905	108,403,262	1,794,195	2,432,580	733,568	2,609,947	304,690	32,880,347	25,560,493	341,613	338,276	141,560	271,512
Proprietorships	1,992,253	111,516,393	82,168,752	1,435,500	1,871,265	563,321	2,079,767	274,421	21,555,521	16,295,532	254,083	210,600	93,741	192,098
Partnerships	201,208	34,920,512	26,234,510	358,695	561,315	170,247	530,180	30,269	11,324,826	9,264,961	87,530	127,676	47,819	79,414
Under $10,000														
All businesses, total	827,507	2,484,906	1,401,829	110,097	63,320	32,692	135,548	115,764	413,827	134,343	27,028	9,589	9,630	24,008
Corporations	30,186	78,777	51,960	13,751	11,047	7,747	15,064	12,117	28,815	18,852	5,414	4,341	3,676	6,811
Noncorporate businesses, total	797,321	2,406,129	1,349,869	96,346	52,273	24,945	120,484	103,647	385,012	115,491	21,614	5,248	5,954	17,197
Proprietorships	769,011	2,301,994	1,284,609	90,156	48,410	22,492	110,772	98,508	370,559	107,892	20,229	4,699	5,042	15,961
Partnerships	28,310	104,135	65,260	6,190	3,863	2,453	9,712	5,139	14,453	7,599	1,385	549	912	1,236
$10,000 Under $50,000														
All businesses, total	749,078	19,967,879	12,342,668	451,753	458,065	148,360	680,267	123,164	3,108,090	1,295,220	74,985	39,183	28,532	77,724
Corporations	59,666	1,760,979	954,905	61,211	62,714	26,105	100,732	18,525	514,117	252,575	16,701	16,040	9,124	19,599
Noncorporate businesses, total	689,412	18,206,900	11,387,763	390,542	395,351	122,255	579,535	104,639	2,593,973	1,042,645	58,284	23,143	19,408	58,125
Proprietorships	636,281	16,714,236	10,474,041	356,053	358,516	110,482	518,804	98,485	2,418,574	956,265	53,557	20,782	17,220	52,715
Partnerships	53,131	1,492,664	913,722	34,489	36,835	11,773	60,731	6,154	175,399	86,380	4,727	2,361	2,188	5,410
$50,000 Under $100,000														
All businesses, total	392,355	28,202,383	18,806,816	479,438	611,331	183,070	737,334	51,916	3,714,571	2,169,164	76,193	55,136	29,536	70,138
Corporations	66,673	4,889,399	2,734,483	121,771	142,656	54,523	212,365	14,809	1,086,038	535,466	27,746	26,048	14,497	31,051
Noncorporate businesses, total	325,682	23,312,984	16,072,333	357,667	468,675	128,547	524,969	37,107	2,628,533	1,633,698	48,447	29,088	15,039	39,087
Proprietorships	285,632	20,378,513	14,192,777	310,752	402,291	111,083	448,161	32,249	2,279,130	1,431,888	41,565	23,526	11,798	32,121
Partnerships	40,050	2,934,471	1,879,556	46,915	66,384	17,464	76,808	4,858	349,403	201,810	6,882	5,562	3,241	6,966
$100,000 Under $500,000														
All businesses, total	565,360	120,582,339	84,550,025	1,470,652	2,206,557	695,534	2,603,764	101,927	24,540,578	17,605,859	291,771	353,741	153,180	295,621
Corporations	216,810	53,806,133	34,875,114	763,765	1,101,373	396,753	1,473,931	54,618	14,478,408	9,910,146	177,348	239,433	109,366	207,979
Noncorporate businesses, total	348,550	66,776,206	49,674,911	706,887	1,105,184	298,781	1,129,833	47,309	10,062,170	7,695,713	114,423	114,308	43,814	87,642
Proprietorships	280,719	52,561,939	39,612,904	543,990	847,399	231,323	877,818	37,727	7,835,341	6,109,018	85,555	80,388	32,622	61,559
Partnerships	67,831	14,214,267	10,062,007	162,897	257,785	67,458	252,015	9,582	2,226,829	1,586,695	28,868	33,920	11,192	26,083
$500,000 Under $1,000,000														
All businesses, total	90,326	62,955,521	46,766,974	654,903	957,906	409,553	977,836	33,579	23,847,051	18,380,278	237,040	336,263	141,685	228,297
Corporations	67,051	47,178,253	34,057,104	520,956	743,834	334,794	843,265	26,400	18,881,951	14,266,708	192,980	274,704	124,073	200,866
Noncorporate businesses, total	23,275	15,777,268	12,709,870	133,947	214,072	74,759	134,571	7,179	4,965,100	4,113,570	44,060	61,559	17,612	27,431
Proprietorships	15,626	10,547,432	8,669,989	87,397	133,700	51,695	79,333	4,852	3,315,631	2,815,922	30,354	38,710	12,655	15,439
Partnerships	7,649	5,229,836	4,039,881	46,550	80,372	23,064	55,238	2,327	1,649,469	1,297,648	13,705	22,849	4,957	11,992
$1,000,000 Under $5,000,000														
All businesses, total	75,105	148,713,917	118,048,804	1,156,771	1,871,362	975,262	1,722,605	36,987	75,083,932	61,276,545	534,779	943,769	440,199	520,491
Corporations	66,378	133,923,449	105,525,309	1,065,533	1,712,103	910,654	1,625,715	32,560	66,995,608	54,183,100	491,895	865,167	415,106	489,018
Noncorporate businesses, total	8,727	14,790,468	12,523,495	91,238	159,259	64,608	96,890	4,427	8,088,324	7,093,445	42,884	78,602	25,093	31,473
Proprietorships	4,831	7,754,165	6,744,834	44,396	74,094	33,323	41,333	2,470	4,254,098	3,833,536	20,716	36,995	12,244	12,811
Partnerships	3,896	7,036,303	5,778,661	46,842	85,165	31,285	55,557	1,957	3,834,226	3,259,909	22,168	41,607	12,849	18,662
$5,000,000 or More														
All businesses, total	11,782	274,846,843	218,878,002	2,343,400	3,800,867	2,598,760	3,436,367	6,926	137,057,319	119,540,116	732,483	1,487,832	1,046,891	646,450
Corporations	11,288	269,679,893	214,192,981	2,325,832	3,763,101	2,579,087	3,412,702	6,544	132,900,084	115,674,185	720,582	1,461,504	1,032,251	635,893
Noncorporate businesses, total	494	5,166,950	4,685,021	17,568	37,766	19,673	23,665	382	4,157,235	3,865,931	11,901	26,328	14,640	10,557
Proprietorships	153	1,258,114	1,189,598	2,756	6,855	2,923	3,546	130	1,082,188	1,041,011	2,107	5,500	2,160	1,492
Partnerships	341	3,908,836	3,495,423	14,812	30,911	16,750	20,119	252	3,075,047	2,824,920	9,794	20,828	12,480	9,065

Footnotes at end of table.

Table 1.2—RECEIPTS AND SELECTED DEDUCTIONS, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of business receipts, form of business	Number of businesses	Business Receipts	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Rent paid	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Rent paid
	Wholesale and retail trade—Continued													
ALL SIZE CLASSES	Retail trade							Wholesale and retail trade not allocable						
All businesses, total	2,210,397	387,669,434	278,819,234	4,656,374	6,696,911	3,170,126	8,375,033	30,861	2,318,986	1,574,359	36,361	46,984	23,452	55,959
Corporations	350,773	274,808,037	196,441,737	3,215,208	4,611,954	2,582,279	6,048,631	1,714	1,623,825	1,109,087	24,945	37,637	19,291	43,926
Noncorporate businesses, total	1,859,624	112,861,397	82,377,497	1,441,166	2,084,957	587,847	2,326,402	29,147	695,161	465,272	11,416	9,347	4,161	12,033
Proprietorships	1,689,230	89,315,223	65,445,491	1,170,455	1,651,997	465,787	1,876,635	28,602	645,649	427,729	10,962	8,668	3,793	11,034
Partnerships	170,394	23,546,174	16,932,006	270,711	432,960	122,060	449,767	545	49,512	37,543	454	679	368	999
Under $10,000														
All businesses, total	693,636	2,017,877	1,247,188	80,795	52,678	22,806	108,984	18,107	53,202	20,298	2,274	1,053	256	2,556
Corporations	17,972	49,622	32,817	8,337	6,706	4,071	8,253	(*)	(*)	(*)	-	-	-	-
Noncorporate businesses, total	675,664	1,968,255	1,214,371	72,458	45,972	18,735	100,731	18,010	52,862	20,007	2,274	1,053	256	2,556
Proprietorships	652,671	1,878,819	1,156,838	67,658	42,658	17,194	92,264	17,832	52,616	19,879	2,269	1,053	256	2,547
Partnerships	22,993	89,436	57,533	4,800	3,314	1,541	8,467	178	246	128	5	-	-	9
$10,000 Under $50,000														
All businesses, total	617,946	16,685,964	10,954,148	372,449	416,687	118,760	597,819	7,967	173,825	93,300	4,319	2,195	1,068	4,724
Corporations	41,004	1,243,746	700,577	44,099	46,635	16,981	80,938	136	3,116	1,753	411	39	-	195
Noncorporate businesses, total	576,942	15,442,218	10,253,571	328,350	370,052	101,779	516,881	7,831	170,709	91,547	3,908	2,156	1,068	4,529
Proprietorships	530,097	14,130,309	9,430,351	298,657	335,594	92,194	461,759	7,699	165,353	87,425	3,839	2,140	1,068	4,330
Partnerships	46,845	1,311,909	823,220	29,693	34,458	9,585	55,122	132	5,356	4,122	69	16	-	199
$50,000 Under $100,000														
All businesses, total	338,508	24,353,936	16,552,042	401,047	553,830	152,243	664,348	1,932	133,876	85,610	2,198	2,365	1,291	2,848
Corporations	51,732	3,794,136	2,193,639	93,577	116,371	39,857	180,918	133	9,225	5,378	448	237	169	396
Noncorporate businesses, total	286,776	20,559,800	14,358,403	307,470	437,459	112,386	483,430	1,799	124,651	80,232	1,750	2,128	1,122	2,452
Proprietorships	251,672	17,981,299	12,684,964	267,489	376,739	98,163	414,169	1,711	118,084	75,925	1,698	2,026	1,122	1,871
Partnerships	35,104	2,578,501	1,673,439	39,981	60,720	14,223	69,261	(*)	(*)	(*)	(*)	(*)	-	(*)
$100,000 Under $500,000														
All businesses, total	461,229	95,574,886	66,601,359	1,173,531	1,845,584	539,776	2,301,079	2,204	466,875	342,807	5,350	7,232	2,578	7,064
Corporations	161,382	39,118,726	24,817,789	584,053	858,151	286,190	1,261,094	810	208,999	147,179	2,364	3,789	1,197	4,858
Noncorporate businesses, total	299,847	56,456,160	41,783,570	589,478	987,433	253,586	1,039,985	1,394	257,876	195,628	2,986	3,443	1,381	2,206
Proprietorships	241,734	44,496,877	33,330,198	455,711	764,067	197,620	814,216	1,258	229,721	173,688	2,724	2,944	1,081	2,043
Partnerships	58,113	11,959,283	8,453,372	133,767	223,366	55,966	225,769	136	28,155	21,940	262	499	300	163
$500,000 Under $1,000,000														
All businesses, total	56,370	38,841,130	28,188,839	415,530	616,103	266,496	740,917	376	267,340	197,857	2,333	5,540	1,372	8,622
Corporations	40,366	28,087,217	19,643,400	326,003	463,925	209,589	633,925	284	209,085	146,996	1,973	5,205	1,132	8,474
Noncorporate businesses, total	16,004	10,753,913	8,545,439	89,527	152,178	56,907	106,992	92	58,255	50,861	360	335	240	148
Proprietorships	10,690	7,178,911	5,807,278	56,733	94,698	38,861	63,778	84	52,890	46,789	310	292	179	116
Partnerships	5,314	3,575,002	2,738,161	32,794	57,480	18,046	43,214	8	5,365	4,072	50	43	61	32
$1,000,000 Under $5,000,000														
All businesses, total	37,878	73,189,018	56,433,409	617,622	921,943	531,668	1,197,070	240	440,967	338,850	4,370	5,650	3,395	5,044
Corporations	33,599	66,517,682	51,030,356	569,406	841,518	492,247	1,131,795	219	410,159	311,853	4,232	5,418	3,301	4,902
Noncorporate businesses, total	4,279	6,671,336	5,403,053	48,216	80,425	39,421	65,275	21	30,808	26,997	138	232	94	142
Proprietorships	2,343	3,473,082	2,887,275	23,558	36,886	20,992	28,395	18	26,985	24,023	122	213	87	127
Partnerships	1,936	3,198,254	2,515,778	24,658	43,539	18,429	36,880	3	3,823	2,974	16	19	7	15
$5,000,000 or More														
All businesses, total	4,821	137,006,623	98,842,249	1,595,400	2,290,086	1,538,377	2,764,816	35	782,901	495,637	15,517	22,949	13,492	25,101
Corporations	4,709	135,996,908	98,023,159	1,589,733	2,278,648	1,533,344	2,751,708	35	782,901	495,637	15,517	22,949	13,492	25,101
Noncorporate businesses, total	112	1,009,715	819,090	5,667	11,438	5,033	13,108	-	-	-	-	-	-	-
Proprietorships	23	175,926	148,587	649	1,355	763	2,054	-	-	-	-	-	-	-
Partnerships	89	833,789	670,503	5,018	10,083	4,270	11,054	-	-	-	-	-	-	-

Footnotes at end of table.

Table 1.2—RECEIPTS AND SELECTED DEDUCTIONS, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of business receipts, form of business	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Rent paid	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Rent paid
	Finance, insurance, and real estate							Services						
ALL SIZE CLASSES														
All businesses, total	1,292,360	200,831,202	51,728,448	6,974,193	7,513,044	38,365,847	2,888,213	2,964,013	126,119,774	47,579,148	6,688,543	3,542,320	2,594,725	5,303,937
Corporations	406,235	177,320,048	48,434,362	4,305,785	5,709,281	34,548,509	2,209,859	281,218	66,459,515	37,733,747	4,176,363	2,296,475	1,802,802	2,626,453
Noncorporate businesses, total	886,125	23,511,154	3,294,086	2,668,408	1,803,763	3,817,338	678,354	2,682,795	59,660,259	9,845,401	2,512,180	1,245,845	791,923	2,677,484
Proprietorships	565,898	8,345,823	1,721,028	319,385	158,453	309,109	207,349	2,506,995	40,869,473	7,312,335	1,765,425	823,982	474,310	1,783,992
Partnerships	320,227	15,165,331	1,573,058	2,349,023	1,645,310	3,508,229	471,005	175,800	18,790,786	2,533,066	746,755	421,863	317,613	893,492
Under $10,000														
All businesses, total	719,269	2,211,293	56,157	304,214	283,288	625,422	83,399	1,753,166	5,345,056	817,606	495,572	125,755	134,303	422,885
Corporations	146,013	477,086	11,057	75,506	101,190	149,377	17,072	58,899	149,194	75,315	69,401	21,617	32,782	33,410
Noncorporate businesses, total	573,256	1,734,207	45,100	228,708	182,098	476,045	66,327	1,694,267	5,195,862	742,291	426,171	104,138	101,521	389,475
Proprietorships	380,010	1,192,155	38,584	82,291	31,481	39,818	45,033	1,644,285	5,005,919	693,855	377,353	92,317	72,793	367,251
Partnerships	193,246	542,052	6,516	146,417	150,617	436,227	21,294	49,982	189,943	48,436	48,818	11,821	28,728	22,224
$10,000 Under $50,000														
All businesses, total	375,273	8,530,355	372,000	886,110	736,505	1,066,861	191,295	769,623	18,374,366	3,771,205	975,266	432,248	289,423	937,461
Corporations	138,241	3,323,023	151,428	416,783	433,353	535,454	75,792	70,073	1,931,182	836,694	177,386	93,854	68,024	137,480
Noncorporate businesses, total	237,032	5,207,332	220,572	469,327	303,152	531,407	115,503	699,550	16,443,184	2,934,511	797,880	338,394	221,399	799,981
Proprietorships	156,345	3,307,300	166,527	113,786	48,002	79,205	93,999	642,638	15,027,375	2,607,691	696,007	297,919	183,913	718,095
Partnerships	80,687	1,900,032	54,045	355,541	255,150	452,202	21,504	56,912	1,415,809	326,820	101,873	40,475	37,486	81,886
$50,000 Under $100,000														
All businesses, total	87,689	6,133,106	490,711	662,899	539,926	867,111	137,555	235,664	16,490,193	3,681,961	720,097	397,003	229,102	654,280
Corporations	47,485	3,340,287	196,010	330,438	336,138	464,965	83,683	48,513	3,506,816	1,582,989	255,601	134,947	88,357	188,158
Noncorporate businesses, total	40,204	2,792,819	294,701	332,461	203,788	402,146	53,872	187,151	12,983,377	2,098,972	464,496	262,056	140,745	466,122
Proprietorships	19,113	1,313,386	221,371	40,595	23,742	48,862	25,965	162,232	11,192,673	1,732,764	384,263	216,438	109,093	387,138
Partnerships	21,091	1,479,433	73,330	291,866	180,046	353,284	27,907	24,919	1,790,704	366,208	80,233	45,618	31,652	78,984
$100,000 Under $500,000														
All businesses, total	84,322	17,342,031	2,231,372	1,777,127	1,359,853	3,397,839	351,502	179,105	34,670,606	11,637,108	1,511,294	986,476	580,026	1,444,978
Corporations	53,304	11,100,947	1,039,351	801,351	801,489	2,167,522	231,933	83,182	18,062,559	8,790,137	1,003,182	642,690	382,076	826,213
Noncorporate businesses, total	31,018	6,241,084	1,192,021	975,776	558,364	1,230,317	119,569	95,923	16,608,047	2,846,971	508,112	343,786	197,950	618,765
Proprietorships	9,755	1,778,752	861,539	48,613	31,717	82,308	27,172	56,820	8,737,186	1,958,783	277,320	188,599	93,658	275,526
Partnerships	21,263	4,462,332	330,482	927,163	526,647	1,148,009	92,397	39,103	7,870,861	888,188	230,792	155,187	104,292	343,239
$500,000 Under $1,000,000														
All businesses, total	12,201	8,450,980	971,544	570,673	495,543	2,349,001	168,058	16,664	11,330,375	5,331,647	607,214	365,504	264,657	500,943
Corporations	9,396	6,533,029	574,365	298,476	307,435	1,984,126	104,546	12,620	8,593,951	4,839,301	510,116	304,023	217,438	370,481
Noncorporate businesses, total	2,805	1,917,951	397,179	272,197	188,108	364,875	63,512	4,044	2,736,424	492,346	97,098	61,481	47,219	130,462
Proprietorships	492	343,318	186,646	15,506	9,558	22,008	6,806	824	536,437	188,364	19,627	15,583	9,339	21,536
Partnerships	2,313	1,574,633	210,533	256,691	178,550	342,867	56,706	3,220	2,199,987	303,982	77,471	45,898	37,880	108,926
$1,000,000 Under $5,000,000														
All businesses, total	10,622	21,474,591	2,388,137	871,630	911,196	6,892,889	430,557	8,701	16,199,965	8,591,004	892,407	516,265	419,849	616,306
Corporations	8,960	18,397,204	1,682,486	539,539	646,383	6,361,355	277,453	7,005	13,050,915	8,043,381	759,922	438,137	363,274	455,421
Noncorporate businesses, total	1,662	3,077,387	705,651	332,091	264,813	531,534	153,104	1,696	3,149,050	547,623	132,485	78,128	56,575	160,885
Proprietorships	176	294,908	147,253	16,996	11,307	30,545	7,334	190	315,040	107,832	9,534	10,901	5,203	11,398
Partnerships	1,486	2,782,479	558,398	315,095	253,506	500,989	145,770	1,506	2,834,010	439,791	122,951	67,227	51,372	149,487
$5,000,000 or More														
All businesses, total	2,981	136,688,846	45,218,527	1,901,540	3,186,733	23,166,724	1,525,847	1,092	23,709,213	13,748,617	1,486,693	719,069	677,365	727,084
Corporations	2,833	134,148,472	44,779,665	1,843,692	3,083,293	22,885,710	1,419,380	928	21,164,898	13,565,930	1,400,755	661,207	650,851	615,290
Noncorporate businesses, total	148	2,540,374	438,862	57,848	103,440	281,014	106,467	164	2,544,315	182,687	85,938	57,862	26,514	111,794
Proprietorships	7	116,004	99,108	1,598	2,646	6,363	1,040	6	54,843	23,046	1,321	2,225	311	3,048
Partnerships	141	2,424,370	339,754	56,250	100,794	274,651	105,427	158	2,489,472	159,641	84,617	55,637	26,203	108,746

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Estimates for "Nature of business not allocable" are not shown separately because of high sampling variability. However, the data are included in all "All industrial divisions" total. For partnerships and corporations in "Finance, insurance, and real estate," total receipts rather than business receipts was tabulated in the column headed "Business receipts" and used as the size classifier. Estimates are rounded and may not add to totals. Some estimates may differ slightly from those in other tables due to differences in rounding procedures. See text for explanatory statements and "Description of the Samples and Limitations of the Data."

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This section presents statistics derived from business schedules filed by individuals who were proprietors of their own business organizations. The term "proprietor" extended to anyone with income from a single-owner business who had $400 or more self-employment income or $600 or more gross income during the year. Thus the proprietorship statistics in this report cover the farmers, businessmen, and professionals who were in business for themselves on a full-time or part-time basis.

Generally, a proprietor corresponded to a "self-employed" person (other than partners). However, some types of persons defined as "self-employed" in the Internal Revenue Code were not considered as businessmen in this report. The most important of these were clergymen and public officials, such as sheriffs, notaries public, etc.

There are many gray areas in the definition of "proprietor" and "proprietorship." Often whether someone was classified as a proprietor depended entirely on how he reported his income. Income subject to withholding was never considered business income; however, income not subject to withholding might have been reported in many different ways and normally got classified as business income only if it was so identified or if there was an income statement that seemed to be for a business. Thus some types of activities, such as party sales, door-to-door sales, or the like, may or may not have been included as business in these statistics, depending on the exact nature of the financial arrangements of the proprietor and also on the way he made out his income tax return.

Farms and Farm Proprietors

Generally, anyone who filed a schedule F, Farm Income and Expenses, with his Form 1040 Individual Income Tax Return was classified as a "farm proprietor" in this report; and each such schedule F filed was counted as a farm. Some farm proprietors who owned more than one farm property filed more than one schedule F, either because the farms were at separate locations, or because separate books were kept for different operations. Each such schedule was counted as a separate farm. However, most proprietors of several farms probably filed only one schedule F for all their farm operations. Also, if the operation of a farm property was split under a crop-share rental arrangement, there might be two schedules F filed for the same farm, one reporting the tenant's share of the income and expenses and one reporting the share of a landlord who "materially participated" in the operation of the farm. (If there was no "material participation," or if the farm was rented for cash, the landlord is not included in these farm statistics.)

The format of the schedule F profit-and-loss statement used by farmers differed from that of the schedule C used by other businessmen and professionals. Table 2.3 shows a few items of farm income and all farm expenses in this schedule F format. In most tables in this report, as in most tables in the reports in this series for previous years, the schedule F items were edited and presentd under their equivalent schedule C titles. See the schedule C item headings in the Explanation of Terms for more information.

The farm receipts and profits shown in table 2.3 do not include some income from the sale of livestock which would be included in most farm income surveys. This is because sales of livestock held for draft, breeding, dairy, or sporting purposes were reported on schedule D (gains and losses from the sale or exchange of property) rather than on schedule F. This means that the farm receipts in table 2.3 are somewhat less than they would other-

wise be. On the other hand, expenses connected with raising or maintaining these animals, such as feed purchased, and depreciation of their cost are included in farm expenses.

Table 2.10 shows selected income and expense items for farm proprietors cross-classified by size of farm net profit or loss and size of nonfarm adjusted gross income. "Nonfarm adjusted gross income" was defined in the Tax Reform Act of 1969 as adjusted gross income computed without regard to farm income or expenses. For table 2.10, it was computed by taking the algebraic sum of adjusted gross income minus net farm profit minus adjusted gross deficit plus net farm loss.

Industrial Activity by State

Table 2.6 shows proprietorship data classified by the State shown in the address of the proprietor's return. With the limitation that a few proprietorship businesses were not located in the State the proprietor gave as his address, these data represent estimates of proprietorship business activity in each State.

The sample of proprietors' returns was designed to yield national rather than area estimates, so reliable State estimates were not possible for many industry classes. Separate weights for the State data were computed by Internal Revenue district to increase the reliability of the subnational estimates, so the United States totals in these tables differ from the totals in other tables. The sampling variability of these statistics is generally higher than that of the figures in the national tables.

In the State tables in previous Business Returns reports, businesses were classified by the State where the return was filed rather than by the address of the proprietor. Table 2.7 offers some measure of the impact of this change in series.

Business and Nonbusiness Income

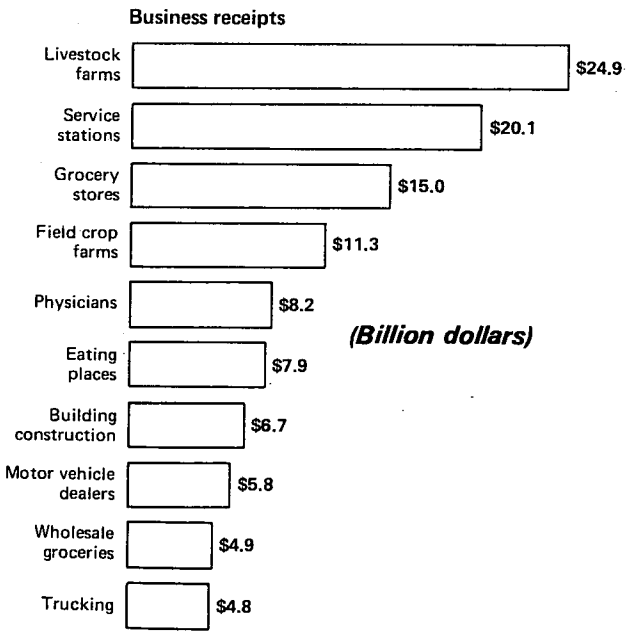
Table 2.9 shows data from the proprietors' Form 1040 individual income tax returns and their related business and farm schedules C and F, cross-classified by size of the adjusted gross income from the Form 1040 and the industrial activity shown on the schedules C and F. It enables one to associate adjusted gross income, taxable income, and income tax liability with the proprietors in a particular industry or division, as well as to tell what portion of their income came from their businesses and what portion came from other sources.

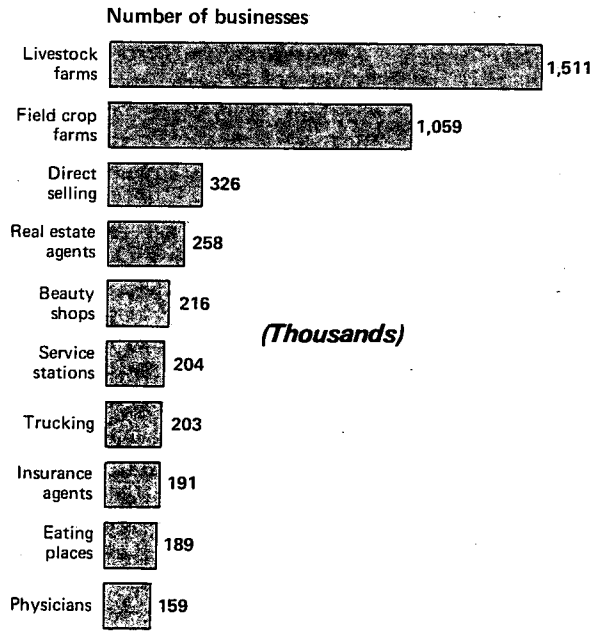
Some proprietors owned two or more businesses in different industries, and this complicates the presentation of the data in table 2.9. Adjusted gross income, taxable income, and the other data from Form 1040 for these proprietors were included in each industry in which they had a business, thus duplicating the return data from industry to industry. This made it difficult to construct "unduplicated" totals, and, for this reason, totals and subtotals are provided for only the "all industries" total and the industrial divisions.

Chart 2A

Ten leading proprietorship activities

Activity ranked by –





Source: table 2.1

An "all industries" total containing no duplication of return data is given, but the components of adjusted gross income have a different meaning from the same figures in a minor industry. For a minor industry or an industrial division, "Other income" means all income included in adjusted gross income other than the profits from businesses in that industry. For example, if a proprietor owned both a field crop farm and a grocery store, his return, his adjusted gross income, and his taxable income and tax would be included in the table twice. Under field crop farms, his "Other income" would include the profit (or loss) from his grocery store, and under grocery stores, his "Other income" would include the profit (or loss) from his field crop farm. In the "all industries" total, however, his return data are included only once, "Net profit less loss" includes the profits (or losses) from both his businesses, and "Other income" includes only nonbusiness income such as from investments or salaries.

There are many joint returns in table 2.9, which also creates difficulties in analyzing the data. If, for example, a joint return were filed by a husband who was the proprietor of a business and a wife who worked, this would be included in the data as a single proprietor with the husband's business income and the couple's adjusted gross income. On the other hand, if the same couple had filed separate returns, only the husband's adjusted gross income would have been included.

Table 2.1—RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY INDUSTRY

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All industries	9,399,653	237,726,748	10,049,833	5,229,009	3,818,791	25,324,395	33,214,737	6,675,680	208,994,001	7,231,591	4,135,593	2,390,236	21,731,948	39,335,180
Agriculture, forestry, and fishery	3,078,255	41,819,207	4,778,291	1,511,814	2,074,342	2,949,351	3,168,068	1,765,404	32,262,998	3,124,447	995,154	1,188,197	2,025,153	6,218,890
Farms	2,905,864	39,144,576	4,598,308	1,453,507	2,034,515	2,513,063	2,677,311	1,650,666	29,871,246	3,000,220	947,698	1,161,411	1,646,207	5,599,448
Field crop farms	1,059,079	11,339,221	1,616,538	534,097	666,469	837,941	1,650,601	693,205	9,333,186	1,156,855	374,792	420,580	619,111	2,331,324
Fruit, tree nut, and vegetable farms	128,696	1,943,613	211,053	103,950	105,273	448,761	54,632	62,864	1,443,875	119,022	56,369	47,548	298,813	261,796
Livestock farms	1,511,425	24,926,251	2,606,864	760,537	1,208,387	1,070,640	1,189,902	853,317	18,418,784	1,672,238	492,421	678,591	638,143	2,872,079
Animal specialty farms	53,500	193,010	46,026	8,146	10,432	23,481	[1]105,958	6,227	97,884	7,334	2,443	1,378	6,153	21,112
Other farms	153,164	742,481	117,827	46,777	43,954	132,240	[1]111,866	35,053	577,517	44,771	21,673	13,314	83,987	113,137
Agricultural services and hunting and trapping	131,392	2,304,511	143,661	49,615	34,327	382,817	412,939	90,060	2,055,677	100,180	41,132	23,547	332,935	514,426
Miscellaneous agricultural services	19,077	526,554	43,631	10,982	10,226	90,975	47,453	14,059	446,753	29,484	8,535	6,388	76,924	59,794
Offices of veterinarians and animal hospitals	13,631	572,276	25,210	13,146	9,356	95,214	214,398	12,118	563,119	23,560	12,795	8,218	92,830	218,417
Other animal husbandry services	38,613	438,867	26,846	6,052	7,337	38,097	[1]30,571	13,846	341,054	7,639	3,418	2,777	26,902	43,711
Horticultural services	58,250	765,393	47,576	19,421	7,289	158,434	182,704	49,845	704,571	39,471	16,382	6,164	136,278	192,446
Hunting and trapping, and game propagation	1,821	1,421	398	14	119	97	[1]1,045	(*)	(*)	(*)	(*)	-	(*)	(*)
Forestry	10,624	95,275	9,015	4,118	1,661	16,617	12,818	5,217	79,672	4,794	2,724	430	12,138	21,417
Fishery	30,375	274,845	27,307	4,574	3,839	36,854	65,000	19,461	256,403	19,253	3,600	2,809	33,873	83,599
Mining	50,666	1,446,607	125,901	48,187	40,737	166,214	[1]11,033	28,882	1,001,963	68,283	31,134	13,438	126,956	217,225
Metal mining	3,054	15,205	1,978	513	345	5,254	[1]8,136	170	12,723	245	303	48	4,372	2,465
Coal mining	895	131,860	12,512	2,881	1,056	24,797	15,760	570	119,213	10,692	2,614	1,035	20,264	17,778
Crude petroleum and natural gas	43,717	1,171,943	97,672	39,793	37,331	106,553	[1]35,173	26,183	750,889	45,302	23,811	10,645	75,581	178,095
Quarrying and mining, not elsewhere classified	3,000	127,599	13,739	5,000	2,005	29,610	16,516	1,959	119,138	12,044	4,406	1,710	26,739	18,887
Contract construction	684,643	20,099,158	624,626	374,175	158,795	4,187,238	3,075,841	602,545	18,393,839	534,918	332,509	126,453	3,753,806	3,273,698
General contractors	123,834	8,113,394	207,349	127,261	79,854	1,489,848	771,881	104,552	7,183,097	175,697	110,006	60,900	1,300,657	864,164
Building construction	100,901	6,740,430	105,656	96,024	60,463	1,224,886	631,564	86,306	6,036,277	89,304	84,045	45,394	1,077,754	702,670
Heavy construction, except buildings	10,848	796,473	56,044	17,590	10,420	157,940	70,092	8,935	651,601	48,191	14,659	8,342	133,477	79,776
General contractors not allocable	12,085	576,491	45,649	13,647	8,971	107,022	70,225	9,311	495,219	38,202	11,302	7,164	89,426	81,718
Special trade contractors	530,564	11,387,744	394,201	236,574	74,531	2,581,209	2,201,394	472,169	10,662,093	340,885	214,440	61,631	2,353,530	2,298,253
Plumbing, heating, and air conditioning	70,991	2,641,925	61,605	54,679	13,149	489,978	404,666	64,200	2,496,826	55,447	51,335	11,446	455,714	420,672
Painting, paperhanging, and decorating	100,063	1,223,819	30,084	25,815	4,750	345,358	352,788	92,617	1,175,668	28,275	23,661	4,557	317,908	361,101
Electrical work	42,235	1,413,869	28,451	31,692	6,795	327,127	223,823	35,546	1,289,797	25,142	28,347	5,392	287,480	236,045
Masonry, stonework, and plastering	46,257	1,181,643	26,286	26,406	4,763	353,345	230,052	41,136	1,113,088	22,477	23,958	4,199	325,523	239,319
Carpentering and flooring	154,120	1,621,587	38,614	22,289	7,894	308,399	490,318	142,710	1,565,745	35,150	20,839	6,399	294,709	497,332
Roofing and sheet metal work	25,086	717,801	18,659	14,383	3,368	179,759	112,852	22,395	658,610	17,225	12,328	3,166	154,094	118,156
Concrete work	13,478	517,475	14,328	10,329	3,867	145,990	68,150	11,458	484,269	13,038	9,989	3,215	135,632	71,547
Water well drilling	7,374	220,227	22,875	4,986	3,680	26,760	31,988	5,308	203,574	19,670	3,963	3,300	24,702	37,480
Miscellaneous special trade contractors	70,960	1,849,398	153,299	45,995	26,265	404,493	286,757	56,799	1,674,516	124,461	40,020	19,957	357,768	316,601
Contractors not allocable	30,245	598,020	23,076	10,340	4,410	116,181	102,566	25,824	548,649	18,336	8,063	3,922	99,619	111,281
Manufacturing	183,466	6,701,707	336,019	156,625	68,932	1,473,911	734,199	128,351	5,883,399	256,553	129,980	51,352	1,260,451	872,118
Food and kindred products	8,634	984,832	22,601	12,952	6,028	105,285	47,129	7,367	874,022	18,143	10,816	4,436	92,363	55,757
Textile mill products	1,695	80,382	2,260	1,451	660	15,076	8,481	1,359	72,845	1,806	1,347	534	13,901	9,838
Apparel and other textile products	8,227	419,723	6,610	11,100	1,843	165,326	43,429	6,509	377,925	5,591	9,547	1,667	144,462	46,985
Lumber and wood products, except furniture	48,597	1,566,361	149,639	43,929	22,764	352,990	128,904	35,322	1,308,357	107,274	34,708	16,736	288,137	169,156
Furniture and fixtures	7,045	237,044	6,726	6,221	1,471	55,786	25,931	5,304	219,264	5,979	5,463	1,399	49,373	30,206
Printing, publishing, and allied industries	31,305	824,158	38,553	20,120	9,257	190,098	123,803	21,210	719,667	30,988	17,231	7,137	164,941	143,650
Chemicals and allied products	2,546	111,179	3,554	1,751	1,280	10,635	15,703	1,575	102,095	2,933	1,574	984	9,638	18,501
Leather and leather products	1,623	48,352	842	801	338	11,092	6,443	977	41,976	750	592	124	8,863	7,180
Stone, clay, and glass products	9,668	322,693	20,162	10,468	4,757	61,390	25,202	4,166	283,328	13,787	8,387	3,354	54,164	34,314
Primary metal industries	963	78,065	2,407	1,651	382	20,679	6,650	763	73,185	2,189	1,526	340	18,924	8,036
Fabricated metal products	8,052	358,208	12,677	8,983	3,085	95,077	52,637	6,243	322,584	11,263	7,474	2,590	78,364	59,519
Machinery, except electrical	25,232	842,294	44,314	19,682	10,334	214,801	154,875	19,243	770,535	37,559	17,070	7,799	190,164	167,803
Electrical machinery, equipment, and supplies	2,754	85,359	2,955	1,586	550	17,799	7,213	1,266	62,429	1,269	760	210	10,986	11,497
Transportation equipment	4,637	144,823	5,370	3,441	2,308	24,803	8,915	1,750	99,298	2,637	2,340	907	14,488	18,996
Manufacturing, not elsewhere classified	20,995	560,657	16,285	11,607	3,641	126,822	76,834	14,248	527,875	14,074	10,716	3,007	117,243	85,986
Manufacturing not allocable	1,493	37,577	1,064	882	234	6,252	2,050	1,049	28,014	311	429	128	4,440	4,694
Transportation, communication, electric, gas, and sanitary services	296,216	6,497,338	647,645	275,381	122,456	1,007,729	895,410	231,757	5,567,949	491,777	221,276	89,164	856,617	1,056,644
Local and highway passenger transit	49,147	527,310	52,849	16,297	8,517	105,941	126,321	43,247	480,084	42,929	14,215	7,301	91,059	135,709
Taxicabs	31,527	289,830	19,227	8,023	3,241	55,758	78,652	28,356	273,472	17,259	7,194	3,079	50,738	81,773
Other	17,620	237,480	33,622	8,274	5,276	50,183	47,669	14,891	206,612	25,670	7,021	4,222	40,321	53,936
Trucking and warehousing	205,877	4,932,661	529,994	232,912	97,997	732,660	637,240	160,259	4,213,951	407,327	186,202	72,537	620,551	749,507
Trucking, local and long distance	203,181	4,817,664	525,034	230,102	96,154	715,303	621,708	158,108	4,107,078	402,687	183,577	70,835	603,647	732,965
Public warehousing and motor freight terminals	2,696	114,997	4,960	2,810	1,843	17,357	15,532	2,151	106,873	4,640	2,625	1,702	16,904	16,542

Footnotes at end of table.

Table 2.1—RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY INDUSTRY—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Transportation, communication, electric, gas, and sanitary services--Continued														
Water transportation	10,230	171,523	15,932	4,868	3,821	25,965	23,724	5,692	141,539	6,864	3,707	1,705	20,862	40,523
Air transportation	5,526	150,053	12,694	3,460	4,262	23,977	3,131	3,341	106,300	5,514	1,635	2,122	17,160	12,374
Pipeline transportation	(*)	(*)	(*)	(*)	-	-	-	(*)	(*)	-	(*)	-	-	-
Transportation services	7,901	368,277	3,463	6,277	936	38,802	38,906	5,745	309,901	2,168	5,774	455	33,745	44,174
Arrangement of transportation, except travel agencies	1,441	69,511	908	3,413	311	11,054	13,719	1,241	57,730	602	3,345	29	10,352	14,167
Travel agencies	4,616	230,454	1,375	1,740	249	22,838	19,539	3,116	192,547	1,045	1,437	183	18,836	23,314
Other transportation services	1,844	68,312	1,180	1,124	376	4,910	5,648	1,388	59,624	521	992	243	4,557	6,693
Communication	1,478	52,562	4,723	1,943	1,912	14,618	5,831	872	40,196	2,828	1,342	1,094	11,270	9,186
Electric, gas, and sanitary services	16,055	294,710	27,989	9,623	5,011	65,766	60,257	12,600	275,962	24,147	8,400	3,950	61,970	65,171
Wholesale and retail trade	1,992,253	111,516,393	1,435,500	1,871,265	563,321	8,573,253	7,634,088	1,450,189	99,900,603	1,182,867	1,617,319	437,777	7,432,314	8,656,913
Wholesale trade	274,421	21,555,521	254,083	210,600	93,741	1,051,190	1,805,733	216,275	19,435,571	217,012	190,089	69,978	931,566	1,971,963
Motor vehicles and automotive equipment	18,574	1,600,473	17,686	16,656	7,858	127,068	140,081	14,942	1,490,006	15,556	15,467	6,371	119,618	150,236
Drugs, chemicals, and allied products	10,171	360,102	4,543	4,214	1,467	22,639	40,959	6,364	325,350	3,907	4,036	1,310	20,311	47,279
Piece goods, notions, and apparel	14,480	614,804	6,948	3,422	2,271	37,656	117,350	10,567	581,538	6,250	3,201	1,942	35,862	124,549
Groceries and related products	37,992	4,946,517	46,851	31,665	12,513	207,371	263,925	33,138	4,572,437	41,131	28,930	10,379	181,208	278,541
Farm product raw materials	12,311	3,659,547	21,498	8,586	14,410	48,890	41,539	9,198	2,882,839	14,941	6,276	7,619	30,919	62,583
Electrical goods	8,715	401,999	6,139	4,145	1,656	34,206	41,182	5,066	351,473	4,704	3,116	1,082	27,691	55,165
Hardware, and plumbing and heating equipment	6,786	408,222	4,691	4,076	1,394	22,902	57,436	5,574	386,032	4,321	3,870	1,320	20,999	60,361
Machinery, equipment, and supplies	24,859	1,560,003	22,402	16,132	7,988	104,168	171,577	19,434	1,432,387	19,503	14,119	6,517	91,371	188,281
Alcoholic beverages	1,995	620,063	5,951	14,516	2,591	33,640	27,833	1,759	580,840	5,633	13,163	2,224	30,848	28,514
Lumber and construction materials	8,700	702,550	11,118	6,386	3,799	46,951	56,284	7,602	650,729	9,514	5,544	3,257	44,053	61,209
Wholesale trade, not elsewhere classified	93,337	5,819,515	92,486	93,768	34,352	326,686	606,437	73,990	5,370,443	79,590	86,086	25,133	294,557	654,663
Wholesale trade not allocable	36,501	861,726	13,770	7,034	3,442	39,013	241,130	28,641	811,497	11,962	6,281	2,824	34,129	260,582
Retail trade	1,689,230	89,315,223	1,170,455	1,651,997	465,787	7,490,430	5,766,606	1,216,735	79,936,465	958,312	1,420,861	365,145	6,474,804	6,608,479
Building materials, hardware, and farm equipment	53,794	4,446,219	56,880	79,351	34,557	378,947	263,918	41,044	3,901,377	45,885	66,784	26,182	328,726	309,917
Building materials dealers	22,885	1,477,079	22,787	27,844	11,567	159,875	103,715	17,365	1,306,375	18,385	23,945	9,387	138,802	117,870
Hardware stores	21,190	1,482,283	20,063	33,805	12,555	117,622	116,626	15,970	1,317,091	15,510	28,584	9,300	105,534	134,552
Farm equipment dealers	9,719	1,486,857	14,030	17,702	10,435	101,450	43,577	7,709	1,277,911	11,990	14,255	7,495	84,390	57,495
General merchandise stores	404,838	4,916,320	93,744	71,910	27,128	244,355	388,912	240,014	4,326,532	70,882	61,706	20,145	220,125	511,265
Mail order houses	8,184	91,517	1,210	1,020	563	5,110	9,256	3,831	77,599	970	661	462	4,780	14,050
Automatic merchandising machine operators	17,767	433,934	33,367	9,483	6,458	27,818	25,978	8,134	386,231	24,155	8,465	4,321	24,687	36,252
Direct selling establishments	326,306	1,493,644	25,710	11,521	6,426	33,211	153,713	187,186	1,242,634	17,218	8,116	4,556	30,959	237,230
Variety and other general merchandise stores	52,581	2,897,225	33,457	49,886	13,681	178,216	199,965	40,863	2,620,068	28,539	44,464	10,806	159,699	223,733
Food stores	209,117	17,732,053	175,307	249,307	51,114	977,377	847,885	169,154	16,077,563	150,805	218,941	43,109	859,424	931,952
Grocery stores	155,120	15,004,467	136,401	210,571	44,041	713,147	617,326	125,886	13,524,554	116,040	184,125	36,866	623,402	686,991
Meat and fish markets	13,373	1,277,941	10,042	12,731	2,222	83,533	78,944	11,742	1,220,995	9,236	12,141	1,802	78,676	81,762
Fruit stores and vegetable markets	7,956	312,353	4,030	4,320	661	14,467	23,012	6,718	280,754	3,695	3,278	599	11,499	25,076
Candy, nut, and confectionery stores	9,118	245,369	3,459	3,420	745	14,686	23,488	6,760	213,935	2,479	2,755	609	9,515	26,320
Retail bakeries	15,331	566,695	14,733	14,616	2,346	131,698	76,287	11,959	531,084	13,801	13,330	2,217	118,039	80,177
Dairy products and other food stores	8,219	325,228	6,642	3,649	1,099	19,846	28,828	6,089	306,241	5,554	3,312	1,016	18,293	31,626
Automotive dealers and service stations	283,281	28,954,881	214,324	391,584	126,604	2,076,491	1,332,609	224,517	26,034,822	182,593	341,350	97,278	1,843,502	1,484,571
Motor vehicle dealers	39,732	5,785,810	27,751	51,469	51,879	301,928	164,132	27,366	4,927,859	23,068	41,610	39,641	253,548	206,571
Tire, battery, and accessory dealers	17,770	1,352,581	17,687	24,303	9,235	138,934	116,296	13,997	1,258,009	15,462	22,383	7,379	124,762	125,539
Gasoline service stations	203,636	20,094,355	148,169	290,673	40,446	1,551,549	983,812	170,240	18,465,061	130,365	258,816	33,237	1,399,157	1,056,070
Other automotive dealers	22,143	1,722,135	20,717	25,139	25,044	84,080	68,369	12,914	1,383,893	13,698	18,541	17,021	66,035	96,391
Apparel and accessory stores	52,552	3,220,983	32,499	59,418	16,400	294,055	312,330	41,097	2,979,858	28,121	53,835	13,772	269,649	345,652
Women's ready-to-wear and accessory stores, and fur shops	20,093	1,135,683	12,447	22,452	5,639	105,373	99,134	14,737	1,032,989	10,716	20,209	4,642	96,556	110,883
Other apparel and accessory stores	32,459	2,085,300	20,052	36,966	10,761	188,682	213,196	26,360	1,946,869	17,405	33,626	9,130	173,093	234,769
Furniture, home furnishings, and equipment	80,144	4,676,356	70,702	89,927	36,591	479,858	387,663	61,382	4,160,875	60,412	76,660	30,036	416,642	442,639
Furniture stores	25,400	1,738,091	26,683	36,694	14,530	167,788	136,114	19,729	1,537,269	23,128	30,930	12,240	145,260	156,909
Home furnishings and equipment stores, except appliances	20,362	815,619	13,435	14,764	4,942	105,664	81,558	15,935	739,255	11,486	12,870	3,526	91,448	91,134
Household appliance, radio, TV, and music stores	34,382	2,122,646	30,584	38,469	17,119	206,406	169,991	25,718	1,884,351	25,798	32,860	14,270	179,934	194,596
Eating and drinking places	285,969	11,470,166	307,829	429,794	93,971	1,949,165	1,007,325	214,088	9,835,636	244,469	354,681	71,720	1,582,572	1,174,427
Eating places	188,719	7,911,917	214,517	258,889	63,149	1,518,916	660,631	139,219	6,758,892	170,074	211,391	46,940	1,237,029	776,062
Drinking places	97,250	3,558,249	93,312	170,905	30,822	430,249	346,694	74,869	3,076,744	74,395	143,290	24,780	345,543	398,365

Footnotes at end of table.

Table 2.1—RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY INDUSTRY—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and retail trade—Continued														
Retail trade—Continued														
Drug and proprietary stores	20,582	2,504,214	25,980	46,493	11,009	262,951	284,178	19,214	2,411,242	24,978	43,485	10,376	244,387	288,879
Liquor stores	26,966	2,984,864	24,936	74,357	11,593	127,014	177,382	22,771	2,777,957	21,503	67,248	9,461	110,424	188,256
Antique and secondhand stores	45,855	592,911	14,013	11,750	4,986	40,349	44,866	25,659	474,583	8,549	9,126	3,249	29,552	77,476
Sporting goods stores and bicycle shops	25,324	770,908	14,259	17,246	5,120	50,147	63,793	16,906	681,262	11,204	15,153	3,795	44,711	83,112
Jewelry stores	15,194	597,933	6,830	11,597	3,439	49,582	100,615	12,146	566,931	5,985	10,483	3,238	46,251	109,567
Fuel and ice dealers	14,377	815,304	27,316	16,688	4,811	62,761	68,107	11,893	727,104	21,896	13,787	3,188	53,550	74,588
Florists	21,006	772,123	19,518	21,815	5,954	111,059	79,995	16,251	673,054	15,524	19,702	5,036	97,121	88,023
Cigar stores and stands	2,850	150,430	1,254	2,549	47	6,633	15,595	2,779	150,266	1,254	2,545	47	6,623	15,681
Newsstands	3,938	193,894	1,088	2,096	209	12,180	17,557	3,623	183,395	961	2,023	201	10,328	19,797
Retail trade, not elsewhere classified	122,761	4,000,588	75,377	66,169	29,057	338,726	343,409	80,901	3,532,024	56,772	54,923	22,346	288,623	418,003
Retail trade not allocable	20,682	515,076	8,599	9,946	3,197	28,780	30,467	13,296	441,984	6,519	8,429	1,966	22,594	44,674
Wholesale and retail trade not allocable	28,602	645,649	10,962	8,668	3,793	31,633	61,749	17,179	528,567	7,543	6,369	2,654	25,944	76,471
Finance, insurance, and real estate	565,898	8,345,823	319,385	158,453	309,109	549,257	2,561,379	430,153	7,346,475	199,125	95,573	143,330	455,392	2,935,162
Finance	32,753	568,632	12,244	5,808	32,338	45,758	95,433	22,027	423,594	6,979	3,573	11,254	18,597	157,783
Banking	1,232	29,225	525	203	2,281	1,525	7,199	837	26,032	411	175	586	1,223	10,064
Credit agencies other than banks	5,859	84,776	2,508	1,974	10,813	7,325	15,291	3,913	75,893	2,066	1,653	7,157	5,051	35,455
Security and commodity brokers, dealers, exchanges, and services	25,662	454,631	9,211	3,631	19,244	36,908	72,943	17,277	321,669	4,502	1,745	3,511	12,323	112,264
Security brokers, dealers, and flotation companies	19,420	312,750	6,775	2,764	17,889	27,906	51,522	13,188	234,446	3,136	1,245	3,010	7,714	76,168
Commodity contracts brokers and dealers, security and commodity exchanges, and allied services	6,242	141,881	2,436	867	1,355	9,002	21,421	4,089	87,223	1,366	500	501	4,609	36,096
Insurance agents, brokers, and service	190,750	2,937,920	65,467	22,836	24,689	235,903	1,244,560	163,697	2,844,058	54,154	21,395	21,355	226,872	1,305,594
Real estate	342,395	4,839,271	241,674	129,809	252,082	267,596	1,221,386	244,429	4,078,823	137,992	70,605	110,721	209,923	1,471,785
Operators, except developers, and lessors of buildings	17,705	442,627	88,827	51,174	100,479	27,972	120,837	8,114	218,208	33,454	22,307	28,308	13,022	45,264
Lessors of real property other than buildings	22,450	53,016	7,079	10,638	8,281	1,485	3,798	11,978	37,794	2,432	3,035	801	959	16,536
Agents, brokers, and managers	257,905	2,669,523	107,162	42,630	76,970	84,895	987,565	189,355	2,356,173	75,533	27,727	43,125	62,138	1,106,508
Title abstract companies	1,718	25,169	434	442	112	7,162	11,835	1,467	25,043	430	374	112	7,162	12,025
Subdividers and developers	8,690	233,267	10,396	7,921	21,890	17,614	20,796	5,693	176,380	4,555	4,272	11,921	10,331	38,384
Operative builders	7,475	842,582	8,989	8,280	24,141	78,423	46,090	5,836	718,220	5,403	5,784	13,308	68,907	67,447
Combinations of real estate, insurance, loans, and law offices	26,452	573,087	18,787	8,724	20,209	50,045	172,139	21,986	547,005	16,185	7,106	13,146	47,404	185,621
Services	2,506,995	40,869,473	1,765,425	823,982	474,310	6,367,979	15,063,044	2,008,045	38,274,796	1,360,632	706,786	335,948	5,784,139	15,992,810
Hotels, rooming houses, camps, and other lodgings	96,119	1,818,888	270,246	126,466	137,673	229,110	110,845	53,389	1,346,685	160,235	82,788	75,641	157,119	229,218
Hotels	6,779	252,570	22,030	16,104	10,477	53,293	4,613	3,764	163,698	10,016	8,406	2,944	31,342	20,042
Tourist courts and motels	36,438	888,888	150,329	63,272	77,318	124,968	55,454	20,458	663,117	93,019	41,867	44,544	87,665	109,434
Trailer parks and camps	33,440	536,074	82,168	35,714	44,409	40,969	31,593	15,773	402,399	47,049	24,051	25,074	30,459	73,524
Other lodging places	19,462	141,356	15,719	11,376	5,469	9,880	19,185	13,394	117,471	10,151	8,464	3,079	7,653	26,218
Personal services	556,018	6,259,573	328,308	162,127	69,243	1,401,477	1,539,196	468,618	5,765,965	278,985	144,159	55,993	1,248,863	1,637,310
Coin-operated laundries and dry cleaning	28,905	476,761	74,444	13,193	16,703	59,946	54,250	17,389	396,153	53,457	10,085	12,674	53,000	74,975
Other laundries and dry cleaning plants	49,656	1,272,787	72,042	39,510	17,944	387,082	195,043	41,179	1,141,141	59,489	35,052	13,449	335,920	210,836
Photographic studios	40,948	433,441	21,883	8,115	2,978	34,753	79,179	22,372	393,061	14,500	7,116	2,422	32,586	98,794
Beauty shops	215,976	1,961,811	70,248	54,459	11,145	627,964	459,349	184,745	1,795,896	59,180	47,330	8,784	553,186	487,348
Barber shops	123,452	830,690	19,443	13,872	3,727	141,773	421,899	119,183	811,555	18,586	13,164	3,629	135,979	424,935
Shoe repair shops, shoe shine parlors, and hat cleaning shops	19,036	195,106	4,936	3,541	1,109	24,523	59,364	16,885	182,343	3,167	3,301	793	19,632	62,271
Funeral service and crematories	14,335	823,831	52,360	24,394	14,213	93,902	177,153	12,929	790,670	49,434	23,314	13,034	88,304	180,678
Garment pressing, alteration, and repair	11,320	95,109	3,321	1,899	796	14,791	27,571	9,308	93,100	3,063	1,826	784	14,751	28,067
Other personal services	52,390	170,037	9,631	3,144	628	16,743	65,388	44,628	162,046	8,109	2,971	424	15,505	69,406
Business services	348,618	3,749,170	156,267	65,046	39,620	654,052	1,079,152	273,034	3,449,284	109,002	55,010	25,468	574,814	1,229,596
Advertising	17,578	478,482	5,831	3,100	2,053	26,958	89,443	13,457	450,938	4,990	2,936	1,824	23,881	96,181
Services to buildings	63,331	619,607	24,480	14,809	3,695	180,408	178,564	56,200	586,910	21,392	13,238	3,307	167,430	188,294
Consulting services	84,010	760,356	19,624	6,752	10,825	59,792	344,097	63,956	709,675	13,680	5,381	5,049	50,878	393,328
Other business services	183,699	1,890,725	106,332	40,385	23,047	386,894	467,048	139,421	1,701,761	68,940	33,455	15,288	332,625	551,793
Automobile parking, repair, and services	139,125	3,281,694	145,865	86,308	37,962	563,798	475,078	108,336	2,982,363	107,979	74,679	28,889	507,979	536,532
Automobile parking	2,771	62,278	570	2,189	574	13,231	11,664	2,419	61,005	524	2,107	462	12,728	12,204
Top and body repair shops	28,489	787,871	19,837	18,677	6,479	171,448	123,547	23,766	735,854	17,587	16,758	5,824	155,041	131,462
General repair shops	72,656	1,676,026	39,846	40,084	11,297	260,495	256,257	59,141	1,551,911	34,242	36,537	9,308	237,978	277,626
Tire, paint, and other repair shops	12,544	359,931	10,280	9,646	2,891	65,907	55,825	10,034	328,983	8,289	8,841	2,609	61,685	62,593
Other automobile services, except repair	22,665	395,588	75,332	15,712	16,721	52,717	27,785	12,976	304,610	47,337	10,436	10,686	40,547	52,647
Repair services, except automobile	199,127	2,112,045	81,842	44,849	17,273	291,289	477,629	152,079	1,921,964	65,842	38,403	13,227	251,476	517,593
Radio and TV repair shops	40,698	416,604	13,336	8,248	3,356	42,224	87,777	30,297	382,612	10,765	7,228	2,847	37,610	95,550
Electrical repair shops, except radio and TV	29,687	339,694	11,508	5,951	2,289	39,636	75,836	21,041	308,296	9,671	5,419	1,959	34,809	79,971
Reupholstery and furniture repair	22,831	276,247	8,918	5,570	1,787	49,112	58,518	19,208	255,677	7,532	5,099	1,302	43,814	63,548
Other repair services, except automobile	105,911	1,079,500	48,080	25,080	9,841	160,317	255,498	81,533	975,379	37,874	20,657	7,119	135,243	278,524

Footnotes at end of table.

Table 2.1—RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY INDUSTRY—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services—Continued														
Motion pictures	7,862	147,470	8,773	3,541	2,495	20,124	15,216	3,651	101,580	4,008	2,152	638	11,653	26,489
Production, distribution, and related services	5,097	66,154	4,417	502	468	5,578	9,363	1,966	47,512	1,526	345	124	3,147	18,515
Theaters	2,765	81,316	4,356	3,039	2,027	14,546	5,853	1,685	54,068	2,482	1,807	514	8,506	7,974
Amusement and recreation services, except motion pictures	161,758	1,625,039	143,070	42,054	22,194	217,818	126,492	93,782	1,326,851	72,970	32,896	12,562	177,438	347,183
Theatrical producers, bands, orchestras, and entertainers	60,297	477,428	20,555	4,663	2,114	69,638	125,751	42,735	423,074	14,291	4,384	1,530	63,341	151,717
Bowling alleys and billiard and pool parlors	8,533	167,038	14,168	8,260	4,238	27,750	14,659	6,199	145,377	10,288	7,155	2,969	25,488	19,027
Other amusement and recreation services	92,928	980,573	108,347	29,131	15,842	120,430	[1]13,918	44,848	758,400	48,391	21,357	8,063	88,609	176,439
Medical and health services	404,480	14,734,507	407,402	197,638	93,323	1,944,051	8,027,527	379,290	14,542,511	387,853	189,493	84,438	1,886,092	8,081,767
Offices of physicians and surgeons	158,730	8,191,435	201,712	89,273	31,799	928,731	4,973,202	148,254	8,139,758	196,090	87,803	30,787	915,847	4,998,298
Offices of dentists and dental surgeons	89,826	4,091,353	124,827	58,224	33,968	607,594	2,009,942	86,794	4,068,318	120,364	57,807	32,451	601,780	2,017,715
Offices of osteopathic physicians	5,058	243,406	7,375	3,543	1,593	26,965	139,014	4,960	243,297	7,240	3,543	1,593	26,965	139,454
Offices of chiropractors	13,529	240,874	13,528	4,645	4,418	18,496	120,830	11,749	237,702	12,851	4,248	4,048	18,415	122,794
Hospitals	402	82,402	2,757	2,492	1,405	31,738	9,411	342	68,113	1,204	1,771	276	25,996	10,267
Medical laboratories	2,008	70,707	1,381	1,449	442	16,090	25,156	1,510	66,149	1,126	1,244	318	14,237	27,017
Dental laboratories	7,170	182,325	4,688	3,562	708	40,632	64,166	6,692	172,556	4,150	3,304	708	36,411	64,543
Sanatoria, and convalescent and rest homes	13,921	492,289	25,364	23,300	13,728	187,352	58,248	10,942	421,594	21,042	19,099	9,681	161,650	67,335
Registered and practical nurses	77,599	346,679	3,064	1,133	422	2,888	286,969	76,824	346,057	2,834	1,132	422	2,888	287,293
Other medical services	36,237	793,037	22,706	10,017	4,840	83,565	340,589	31,223	778,967	20,952	9,542	4,154	81,903	347,051
Legal services	138,106	3,342,424	81,847	32,850	21,118	405,026	1,760,975	122,340	3,278,164	74,676	31,064	14,440	383,099	1,808,196
Educational services	107,059	542,095	33,193	15,658	8,879	107,281	141,191	87,463	464,602	24,958	13,197	6,903	84,630	164,243
Engineering services	42,485	618,128	18,352	9,594	3,431	138,303	226,341	32,553	594,450	14,267	9,113	2,795	136,203	242,899
Architectural services	15,992	522,588	10,949	8,671	3,582	126,893	149,282	11,943	489,900	8,420	7,660	2,951	112,985	160,852
Certified public accountants	22,731	524,740	15,355	8,541	5,051	127,923	227,342	19,851	514,146	13,975	8,202	4,230	122,585	231,228
Other accounting, auditing, and bookkeeping services	112,030	691,168	29,079	12,099	8,064	102,147	325,381	98,784	664,761	25,375	11,303	5,648	95,964	336,375
Other services	155,485	899,944	34,877	8,540	4,402	38,687	381,397	102,932	831,570	22,087	6,667	2,125	33,239	443,329
Nature of business not allocable	41,261	431,042	17,041	9,127	6,789	49,463	93,741	30,354	361,979	12,989	5,862	4,577	37,120	111,720

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Loss exceeds profit.
NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 2.2—INCOME STATEMENT FOR SELECTED INDUSTRIES

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	All industries	Agriculture, forestry, and fishery									Mining	Contract construction			
		Total	Farms						Horticultural services	Other agriculture, forestry, and fishery		Total	General contractors		
			Total	Field crop farms	Fruit, tree nut, and vegetable farms	Livestock farms	Animal specialty farms	Other farms					Total	Building construction	Other general contractors
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
BUSINESSES WITH AND WITHOUT NET PROFIT															
Number of businesses	9,399,653	3,078,255	2,905,864	1,059,079	128,696	1,511,425	53,500	153,164	58,250	114,141	50,666	684,643	123,834	100,901	22,933
Business receipts	237,726,748	41,819,207	39,144,576	11,339,221	1,943,613	24,926,251	193,010	742,481	765,393	1,909,238	1,446,607	20,099,158	8,113,394	6,740,430	1,372,964
Business deductions, total	204,512,011	38,651,139	36,467,265	9,688,620	1,888,981	23,736,349	298,968	854,347	582,689	1,601,185	1,457,640	17,023,317	7,341,513	6,108,866	1,232,647
Cost of sales and operations, total	133,525,775	25,257,528	24,347,954	5,256,541	1,261,882	17,088,754	212,832	557,955	268,571	610,993	276,129	11,584,893	5,507,895	4,864,929	642,966
Inventory, beginning-of-year	11,730,891	1,057,433	1,001,164	111,133	8,878	836,263	12,210	35,680	12,666	40,603	5,373	510,614	235,368	231,028	4,340
Merchandise purchased	95,397,274	7,280,939	6,811,361	354,134	49,981	6,289,720	32,793	84,733	98,629	370,949	45,218	3,790,389	1,358,268	1,231,456	126,812
Cost of labor	10,217,348	2,684,170	2,513,363	837,941	448,761	1,070,640	23,481	132,240	87,643	83,464	48,595	2,699,216	1,050,171	898,791	151,380
Material and supplies	7,094,039	1,006,668	877,982	241,815	100,800	479,936	10,778	44,653	53,957	74,729	24,527	2,927,125	1,462,089	1,296,391	165,698
Other costs	21,240,838	14,371,339	14,264,234	3,837,495	664,032	9,315,661	147,396	299,650	29,810	77,295	155,755	2,150,387	1,662,013	1,462,193	199,820
Less: Inventory, end-of-year	12,153,615	1,143,021	1,092,840	125,977	10,570	903,466	13,826	39,001	14,134	36,047	3,339	492,838	260,014	254,930	5,084
Depreciation	10,049,833	4,778,291	4,598,308	1,616,538	211,053	2,606,864	46,026	117,827	47,576	132,407	125,901	624,626	207,349	105,656	101,693
Taxes	5,229,009	1,511,814	1,453,507	534,097	103,950	760,537	8,146	46,777	19,421	38,886	48,187	374,175	127,261	96,024	31,237
Rent	5,891,121	1,300,479	1,254,593	559,678	65,298	602,915	5,573	21,129	10,459	35,427	33,278	164,016	56,457	25,707	30,750
Repairs	4,520,282	2,175,451	2,075,675	788,133	100,437	1,129,807	9,383	47,915	28,343	71,433	35,440	287,194	109,729	35,958	73,771
Salaries and wages	15,107,047	265,181	-	-	-	-	-	-	70,791	194,390	117,619	1,488,022	439,677	326,095	113,582
Insurance	2,975,775	717,599	666,167	264,392	40,777	335,818	6,484	18,696	19,010	32,422	18,110	334,715	112,721	79,115	33,606
Legal and professional fees	699,229	8,972	-	-	-	-	-	-	2,266	6,706	9,139	53,373	21,571	17,672	3,899
Commissions	1,274,016	10,697	-	-	-	-	-	-	776	9,921	4,336	60,375	28,031	24,949	3,082
Amortization	30,095	1,469	474	271	16	164	-	23	-	995	106	202	33	8	25
Retirement plans, etc	75,386	3,497	2,645	931	111	1,522	21	60	117	735	712	11,457	1,973	1,480	493
Interest	3,818,791	2,074,342	2,034,515	666,469	105,273	1,208,387	10,432	43,954	7,289	32,538	40,737	158,795	79,854	60,463	19,391
Bad debts	357,165	3,819	-	-	-	-	-	-	599	3,220	2,909	27,619	8,918	7,450	1,468
Depletion	172,293	3,817	3,417	1,570	184	1,581	71	11	60	340	153,064	542	55	2	53
Other business deductions	20,785,194	538,183	-	-	-	-	-	-	107,411	430,772	591,973	1,853,313	639,989	463,358	176,631
Net profit (less loss)	33,214,737	3,168,068	2,677,311	1,650,601	54,632	1,189,902	[1]105,958	[1]111,866	182,704	308,053	[1]11,033	3,075,841	771,881	631,564	140,317
Net profit	39,335,180	6,218,890	5,599,448	2,331,324	261,796	2,872,079	21,112	113,137	192,446	426,996	217,225	3,273,698	864,164	702,670	161,494
Net loss	6,120,443	3,050,822	2,922,137	680,723	207,164	1,682,177	127,070	225,003	9,742	118,943	228,258	197,857	92,283	71,106	21,177
BUSINESSES WITH NET PROFIT															
Number of businesses	6,675,680	1,765,404	1,650,666	693,205	62,864	853,317	6,227	35,053	49,845	64,893	28,882	602,545	104,552	86,306	18,246
Business receipts	208,994,001	32,262,998	29,871,246	9,333,186	1,443,875	18,418,784	97,884	577,517	704,571	1,687,181	1,001,963	18,393,839	7,183,097	6,036,277	1,146,820
Business deductions, total	169,658,821	26,044,108	24,271,798	7,001,862	1,182,079	15,546,705	76,772	464,380	512,125	1,260,185	784,738	15,120,141	6,318,933	5,333,607	985,326
Cost of sales and operations, total	112,908,043	17,226,008	16,458,404	3,859,189	822,915	11,372,837	60,861	342,602	235,329	532,275	177,222	10,345,062	4,757,499	4,271,340	486,159
Inventory, beginning-of-year	9,588,857	700,119	658,328	78,664	4,909	549,363	5,786	19,606	11,341	30,450	4,846	424,655	184,169	180,428	3,741
Merchandise purchased	83,408,915	4,996,344	4,582,333	251,516	36,875	4,223,411	14,606	55,925	89,738	324,273	38,476	3,486,948	1,222,654	1,108,065	114,589
Cost of labor	8,383,937	1,790,076	1,646,207	619,111	298,813	638,143	6,153	83,987	72,314	71,555	39,404	2,419,952	917,174	794,162	123,012
Material and supplies	6,056,742	713,945	601,661	178,870	72,620	316,033	2,083	32,055	47,262	65,022	19,537	2,633,210	1,275,857	1,132,825	143,032
Other costs	15,564,683	9,776,647	9,682,933	2,822,061	415,897	6,233,781	38,981	172,213	27,406	66,308	77,626	1,806,152	1,379,741	1,273,240	106,501
Less: Inventory, end-of-year	10,095,091	751,123	713,058	91,033	6,199	587,894	6,748	21,184	12,732	25,333	2,667	425,855	222,096	217,380	4,716
Depreciation	7,231,591	3,124,447	3,000,220	1,156,855	119,022	1,672,238	7,334	44,771	39,471	84,756	68,283	534,918	175,697	89,304	86,393
Taxes	4,135,593	995,154	947,698	374,792	56,369	492,421	2,443	21,673	16,382	31,074	31,134	332,509	110,006	84,045	25,961
Rent	4,782,836	909,408	877,028	431,869	47,134	386,710	932	10,383	8,945	23,435	16,705	142,076	47,691	21,231	26,460
Repairs	3,329,746	1,454,584	1,377,604	565,322	63,427	724,870	2,490	21,495	25,260	51,720	27,491	241,689	90,748	30,590	60,158
Salaries and wages	13,348,011	235,077	-	-	-	-	-	-	63,964	171,113	87,552	1,333,854	383,483	283,592	99,891
Insurance	2,415,477	487,490	444,909	191,153	25,385	216,953	1,334	10,084	17,055	25,526	13,889	299,056	97,757	69,289	28,468
Legal and professional fees	584,507	7,317	-	-	-	-	-	-	2,006	5,311	4,622	45,886	17,423	14,233	3,190
Commissions	1,106,832	9,261	-	-	-	-	-	-	743	8,518	3,291	49,222	25,507	22,465	3,042
Amortization	19,381	1,035	229	101	12	105	-	11	-	806	25	191	29	5	24
Retirement plans, etc	70,743	2,810	1,962	801	84	1,031	-	46	117	731	417	10,966	1,835	1,443	392
Interest	2,390,236	1,188,197	1,161,411	420,580	47,548	678,591	1,378	13,314	6,164	20,622	13,438	126,453	60,900	45,394	15,506
Bad debts	249,866	1,987	-	-	-	-	-	-	554	1,433	981	19,597	3,308	2,413	895
Depletion	110,139	2,664	2,333	1,200	183	949	-	1	54	277	95,802	494	38	2	36
Other business deductions	16,975,820	398,669	-	-	-	-	-	-	96,081	302,588	243,886	1,638,168	547,012	398,261	148,751
Net profit	39,335,180	6,218,890	5,599,448	2,331,324	261,796	2,872,079	21,112	113,137	192,446	426,996	217,225	3,273,698	864,164	702,670	161,494

Footnote at end of table.

Table 2.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Contract construction--Continued								Manufacturing					Transportation, communication, electric, gas, and sanitary services	
	Special trade contractors							Contractors not allocable	Total	Lumber and wood products, except furniture	Printing, publishing, and allied industries	Machinery, except electrical	Manufacturing, not elsewhere classified	Total	Local and highway passenger transit
	Total	Plumbing, heating, and air conditioning	Painting, paperhanging, and decorating	Electrical work	Masonry, stonework, and plastering	Carpentering and flooring	Contractors, not elsewhere classified								
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
BUSINESSES WITH AND WITHOUT NET PROFIT															
Number of businesses	530,564	70,991	100,063	42,235	46,257	154,120	116,898	30,245	183,466	48,597	31,305	25,232	78,332	296,216	49,147
Business receipts	11,387,744	2,641,925	1,223,819	1,413,869	1,181,643	1,621,587	3,304,901	598,020	6,701,707	1,566,361	824,158	842,294	3,468,894	6,497,338	527,310
Business deductions, total	9,186,350	2,237,259	871,031	1,190,046	951,591	1,131,269	2,805,154	495,454	5,967,508	1,437,457	700,355	687,419	3,142,277	5,601,928	400,989
Cost of sales and operations, total	5,769,990	1,569,416	521,945	840,725	605,149	705,503	1,527,252	307,008	3,645,951	655,949	359,867	419,330	2,210,805	1,402,107	38,093
Inventory, beginning-of-year	262,369	115,671	9,149	45,504	16,440	27,213	48,392	12,877	306,048	54,987	16,819	33,540	200,702	29,727	272
Merchandise purchased	2,354,666	887,698	93,166	452,033	174,575	254,016	493,178	77,455	2,042,991	306,732	162,527	165,972	1,407,760	555,308	6,038
Cost of labor	1,568,861	286,353	240,426	202,989	214,416	184,784	439,893	80,184	923,380	198,689	97,979	156,485	470,227	303,834	19,128
Material and supplies	1,376,777	296,667	134,962	163,834	153,944	187,372	439,998	88,259	420,804	74,676	60,355	56,337	229,436	134,013	6,789
Other costs	430,314	92,275	52,028	23,593	51,425	70,754	140,239	58,060	280,708	80,983	40,788	43,551	115,386	405,161	6,342
Less: Inventory, end-of-year	222,997	109,248	7,786	47,228	5,651	18,636	34,448	9,827	327,980	60,118	18,601	36,555	212,706	25,936	476
Depreciation	394,201	61,605	30,084	28,451	26,286	38,614	209,161	23,076	336,019	149,639	38,553	44,314	103,513	647,645	52,849
Taxes	236,574	54,679	25,815	31,692	26,406	22,289	75,693	10,340	156,625	43,929	20,120	19,682	72,894	275,381	16,297
Rent	102,055	18,851	10,249	9,035	6,338	10,752	46,830	5,504	124,521	20,741	23,565	17,554	62,661	185,447	19,487
Repairs	168,032	18,845	8,409	8,304	9,222	11,930	111,322	9,433	155,935	96,712	9,053	8,184	41,986	588,209	49,805
Salaries and wages	1,012,348	203,625	104,932	124,138	138,929	123,615	317,109	35,997	550,531	154,301	92,119	58,316	245,795	703,895	86,813
Insurance	212,283	44,295	25,092	22,571	20,912	22,867	76,546	9,711	104,983	32,819	11,221	13,955	46,988	259,531	29,855
Legal and professional fees	30,081	6,737	2,830	4,093	3,435	3,512	9,474	1,721	22,786	4,023	3,414	3,728	11,621	18,678	2,308
Commissions	30,891	5,427	2,137	3,957	1,040	3,812	14,518	1,453	38,888	6,811	7,470	6,167	18,440	48,654	424
Amortization	165	46	50	2	50	3	14	4	1,329	295	267	92	675	595	19
Retirement plans, etc	9,435	1,851	1,336	930	1,255	763	3,300	49	3,112	140	546	747	1,679	3,316	77
Interest	74,531	13,149	4,750	6,795	4,763	7,894	37,180	4,410	68,932	22,764	9,257	10,334	26,577	122,456	8,517
Bad debts	18,002	5,260	1,052	3,979	920	2,252	4,539	699	11,002	1,320	1,987	2,535	5,160	6,145	571
Depletion	487	13	177	6	4	29	258		1,968	843		63	1,062	1,155	147
Other business deductions	1,127,275	233,460	132,173	105,368	106,882	177,434	371,958	86,049	744,926	247,171	122,916	82,418	292,421	1,338,714	95,727
Net profit (less loss)	2,201,394	404,666	352,788	223,823	230,052	490,318	499,747	102,566	734,199	128,904	123,803	154,875	326,617	895,410	126,321
Net profit	2,298,253	420,672	361,101	236,045	239,319	497,332	543,784	111,281	872,118	169,156	143,650	167,803	391,509	1,056,644	135,709
Net loss	96,859	16,006	8,313	12,222	9,267	7,014	44,037	8,715	137,919	40,252	19,847	12,928	64,892	161,234	9,388
BUSINESSES WITH NET PROFIT															
Number of businesses	472,169	64,200	92,617	35,546	41,136	142,710	95,960	25,824	128,351	35,322	21,210	19,243	52,576	231,757	43,247
Business receipts	10,662,093	2,496,826	1,175,668	1,289,797	1,113,088	1,565,745	3,020,969	548,649	5,883,399	1,308,357	719,667	770,535	3,084,840	5,567,949	480,084
Business deductions, total	8,363,840	2,076,154	814,567	1,053,752	873,769	1,068,413	2,477,185	437,368	5,011,281	1,139,201	576,017	602,732	2,693,331	4,511,305	344,375
Cost of sales and operations, total	5,314,974	1,457,487	484,970	750,810	575,113	667,938	1,378,656	272,589	3,141,474	524,591	304,353	372,049	1,940,481	1,160,889	32,137
Inventory, beginning-of-year	227,672	98,523	8,035	39,762	16,290	26,505	38,557	12,814	241,827	38,466	14,427	26,219	162,715	21,732	241
Merchandise purchased	2,192,204	831,749	88,023	417,091	166,494	235,189	453,658	72,090	1,777,351	245,085	137,698	146,578	1,247,990	460,432	5,924
Cost of labor	1,434,910	264,824	218,477	178,564	207,472	176,111	389,462	67,868	801,298	167,936	84,468	136,802	412,092	259,758	14,626
Material and supplies	1,276,484	277,375	126,242	140,554	144,273	184,063	403,977	80,869	352,825	61,425	52,020	49,831	189,549	118,996	6,428
Other costs	377,674	75,091	50,745	17,346	46,129	63,637	124,726	48,737	228,034	55,290	31,875	41,340	99,529	319,688	5,295
Less: Inventory, end-of-year	193,970	90,075	6,552	42,507	5,545	17,567	31,724	9,789	259,861	43,611	16,135	28,721	171,394	19,717	377
Depreciation	340,885	55,447	28,275	25,142	22,477	35,150	174,394	18,336	256,553	107,274	30,988	37,559	80,732	491,777	42,929
Taxes	214,440	51,335	23,661	28,347	23,958	20,839	66,300	8,063	129,980	34,708	17,231	17,070	60,971	221,276	14,215
Rent	89,474	17,077	9,244	7,398	5,598	9,578	40,579	4,911	101,315	16,044	19,531	15,191	50,549	147,641	18,146
Repairs	143,436	16,821	7,736	7,501	8,274	11,074	92,030	7,505	128,128	80,318	7,291	6,659	33,860	466,338	43,091
Salaries and wages	918,620	190,890	99,431	108,916	118,051	118,598	282,734	31,751	459,153	120,201	80,473	53,362	205,117	596,859	76,433
Insurance	192,512	41,840	24,099	19,961	19,203	21,001	66,408	8,787	88,737	27,317	9,498	12,216	39,706	206,879	25,177
Legal and professional fees	27,158	6,086	2,745	3,453	3,099	3,232	8,543	1,305	17,485	2,703	2,656	3,343	8,783	13,881	1,981
Commissions	22,291	4,025	2,134	1,264	1,039	3,786	10,043	1,424	35,065	6,475	6,386	5,708	16,496	38,187	406
Amortization	158	46	50	2	50	3	7	4	1,045	270	189	79	507	257	-
Retirement plans, etc	9,082	1,641	1,336	924	1,240	643	3,298	49	2,798	125	546	487	1,640	2,993	77
Interest	61,631	11,446	4,557	5,392	4,199	6,399	29,638	3,922	51,352	16,736	7,137	7,799	19,680	89,164	7,301
Bad debts	15,590	5,170	715	2,975	920	2,100	3,710	699	8,586	1,007	1,659	2,034	3,886	4,981	566
Depletion	456	13	177	6	4	29	227	-	1,516	391	-	63	1,062	1,152	147
Other business deductions	1,013,133	216,830	125,437	91,661	90,544	168,043	320,618	78,023	588,094	201,041	88,079	69,113	229,861	1,069,031	81,769
Net profit	2,298,253	420,672	361,101	236,045	239,319	497,332	543,784	111,281	872,118	169,156	143,650	167,803	391,509	1,056,644	135,709

Footnote at end of table.

Table 2.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Transportation, communication, electric, gas, and sanitary services—Continued			Wholesale and retail trade										
					Wholesale trade					Retail trade				
												General merchandise stores		
	Trucking and warehousing	Other transportation	Communication, electric, gas, and sanitary services	Total	Total	Groceries and related products	Farm product raw materials	Machinery, equipment, and supplies	Other wholesale trade	Total	Building materials, hardware, and farm equipment	Total	Direct selling establishments	Other general merchandise stores
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)
BUSINESSES WITH AND WITHOUT NET PROFIT														
Number of businesses	205,877	23,659	17,533	1,992,253	274,421	37,992	12,311	24,859	199,259	1,689,230	53,794	404,838	326,306	78,532
Business receipts	4,932,661	690,095	347,272	111,516,393	21,555,521	4,946,517	3,659,547	1,560,003	11,389,454	89,315,223	4,446,219	4,916,320	1,493,644	3,422,676
Business deductions, total	4,295,421	624,334	281,184	103,882,305	19,749,788	4,682,592	3,618,008	1,388,426	10,060,762	83,548,617	4,182,301	4,527,408	1,339,931	3,187,477
Cost of sales and operations, total	955,575	341,658	66,781	82,168,752	16,295,532	4,123,986	3,406,611	1,041,065	7,723,870	65,445,491	3,374,662	3,433,257	893,460	2,539,797
Inventory, beginning-of-year	13,233	15,706	516	9,220,439	1,220,571	111,704	156,204	133,119	819,544	7,943,258	1,020,579	626,515	65,105	561,410
Merchandise purchased	393,353	139,097	16,820	77,741,624	15,409,294	3,883,894	3,272,833	956,379	7,296,188	61,945,704	3,131,337	3,288,402	793,677	2,494,725
Cost of labor	235,979	24,816	23,911	1,763,458	284,490	54,245	16,556	24,802	188,887	1,471,550	124,437	40,110	14,014	26,096
Material and supplies	94,676	23,220	9,328	985,422	166,662	38,522	14,647	22,227	91,266	807,414	33,469	55,655	39,284	16,371
Other costs	228,638	153,117	17,064	1,981,090	456,817	139,431	80,390	36,317	200,679	1,511,030	91,168	82,077	45,840	36,237
Less: Inventory, end-of-year	10,304	14,298	858	9,523,281	1,242,302	103,810	134,019	131,779	872,694	8,233,465	1,026,328	659,502	64,460	595,042
Depreciation	529,994	32,090	32,712	1,435,500	254,083	46,851	21,498	22,402	163,332	1,170,455	56,880	93,744	25,710	68,034
Taxes	232,912	14,606	11,566	1,871,265	210,600	31,665	8,586	16,132	154,217	1,651,997	79,351	71,910	11,521	60,389
Rent	143,567	17,859	4,534	2,079,767	192,098	22,913	8,864	20,356	139,965	1,876,635	48,758	85,778	25,813	59,965
Repairs	498,598	16,196	23,610	658,741	111,990	24,880	12,106	6,203	68,801	541,825	19,087	29,227	11,061	18,166
Salaries and wages	496,681	63,928	56,473	6,809,795	766,700	153,126	32,334	79,366	501,874	6,018,880	254,510	204,245	19,197	185,048
Insurance	203,106	14,350	12,220	824,206	129,762	24,850	7,966	11,244	85,702	689,517	47,370	34,125	8,635	25,490
Legal and professional fees	12,105	2,551	1,714	226,598	33,100	4,657	1,409	3,837	23,197	191,728	8,529	7,687	2,783	4,904
Commissions	41,694	4,686	1,850	382,895	168,171	13,255	6,473	29,776	118,667	204,960	8,106	61,799	33,624	28,175
Amortization	307	254	15	9,681	1,511	73	37	35	1,366	8,091	299	432	291	141
Retirement plans, etc	3,013	181	45	13,680	3,802	480	46	310	2,966	9,514	592	237	42	195
Interest	97,997	9,019	6,923	563,321	93,741	12,513	14,410	7,988	58,830	465,787	34,557	27,128	6,426	20,702
Bad debts	3,711	1,462	401	181,609	35,950	3,576	814	4,603	26,957	143,575	12,625	8,180	4,236	3,944
Depletion	1,008	-	-	5,587	548	81	2	6	459	4,999	118	408	295	113
Other business deductions	1,075,153	105,494	62,340	6,650,908	1,452,200	219,686	96,852	145,103	990,559	5,125,163	236,857	469,251	296,837	172,414
Net profit (less loss)	637,240	65,761	66,088	7,634,088	1,805,733	263,925	41,539	171,577	1,328,692	5,766,606	263,918	388,912	153,713	235,199
Net profit	749,507	97,071	74,357	8,656,913	1,971,963	278,541	62,583	188 281	1,442,558	6,608,479	309,917	511,265	237,230	274,035
Net loss	112,267	31,310	8,269	1,022,825	166,230	14,616	21,044	16,704	113,866	841,873	45,999	122,353	83,517	38,836
BUSINESSES WITH NET PROFIT														
Number of businesses	160,259	14,779	13,472	1,450,189	216,275	33,138	9,198	19,434	154,505	1,216,735	41,044	240,014	187,186	52,828
Business receipts	4,213,951	557,756	316,158	99,900,603	19,435,571	4,572,437	2,882,839	1,432,387	10,547,908	79,936,465	3,901,377	4,326,532	1,242,634	3,083,898
Business deductions, total	3,464,444	460,685	241,801	91,243,690	17,463,608	4,293,896	2,820,256	1,244,106	9,105,350	73,327,986	3,591,460	3,815,267	1,005,404	2,809,863
Cost of sales and operations, total	806,869	263,672	58,211	72,885,473	14,490,647	3,809,442	2,673,508	943,020	7,064,677	58,055,472	2,909,916	2,972,592	706,019	2,266,573
Inventory, beginning-of-year	9,848	11,179	464	7,714,134	1,036,472	100,300	100,088	117,532	718,552	6,641,462	827,310	504,245	36,517	467,728
Merchandise purchased	334,390	106,470	13,648	69,266,473	13,742,897	3,587,246	2,588,994	872,750	6,693,907	55,212,309	2,733,271	2,859,485	624,884	2,234,601
Cost of labor	200,916	22,567	21,649	1,485,579	247,357	48,487	6,184	21,172	171,514	1,232,018	107,846	37,513	12,606	24,907
Material and supplies	85,048	20,878	6,642	815,740	137,240	35,272	9,183	20,017	72,768	670,102	27,542	36,514	25,972	10,542
Other costs	183,252	114,624	16,517	1,727,666	394,734	130,968	56,001	32,865	174,900	1,322,717	80,407	72,280	37,392	34,888
Less: Inventory, end-of-year	6,585	12,046	709	8,124,119	1,068,053	92,831	86,942	121,316	766,964	7,023,136	866,460	537,445	31,352	506,093
Depreciation	407,327	14,546	26,975	1,182,867	217,012	41,131	14,941	19,503	141,437	958,312	45,885	70,882	17,218	53,664
Taxes	186,202	11,117	9,742	1,617,319	190,089	28,930	6,276	14,119	140,764	1,420,861	66,784	61,706	8,116	53,590
Rent	113,980	12,065	3,450	1,749,962	160,660	19,782	4,673	18,293	117,912	1,581,099	42,309	64,896	15,828	49,068
Repairs	395,276	9,079	18,892	545,129	95,818	21,396	8,396	5,464	60,562	445,915	16,732	24,749	9,452	15,297
Salaries and wages	419,635	49,200	51,591	5,946,735	684,209	132,721	24,735	70,199	456,554	5,242,786	220,880	182,612	18,353	164,259
Insurance	161,743	8,821	11,138	711,341	113,594	22,309	5,966	10,136	75,183	593,943	39,661	28,558	6,930	21,628
Legal and professional fees	8,788	1,757	1,355	191,704	28,069	4,065	1,060	3,142	19,802	162,272	7,083	5,593	1,552	4,041
Commissions	32,228	4,312	1,241	320,089	150,836	12,005	5,152	27,407	106,272	160,010	6,546	46,416	23,134	23,282
Amortization	222	33	2	6,449	520	66	-	35	419	5,850	298	62	1	61
Retirement plans, etc	2,703	168	45	12,877	3,703	446	46	270	2,941	8,810	584	233	42	191
Interest	72,537	4,282	5,044	437,777	69,978	10,379	7,619	6,517	45,463	365,143	26,182	20,145	4,556	15,589
Bad debts	2,979	1,144	292	142,932	28,146	3,121	436	2,949	21,640	114,183	10,527	6,475	3,305	3,170
Depletion	1,005	-	-	4,327	498	81	2	6	409	3,789	110	382	290	92
Other business deductions	852,950	80,489	53,823	5,488,709	1,229,829	188,022	67,446	123,046	851,315	4,209,539	197,963	329,966	190,608	139,358
Net profit	749,507	97,071	74,357	8,656,913	1,971,963	278,541	62,583	188,281	1,442,558	6,608,479	309,917	511,265	237,230	274,035

Footnote at end of table.

Table 2.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Wholesale and retail trade--Continued															
	Retail trade--Continued															
	Food stores			Automotive dealers and service stations				Apparel and accessory stores	Furniture, home furnishings, and equipment	Eating places	Drinking places	Drug and proprietary stores	Liquor stores	Antique and second-hand stores	Other retail trade	Wholesale and retail trade not allocable
	Total	Grocery stores	Other food stores	Total	Motor vehicle dealers	Gasoline service stations	Other automotive dealers									
	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
BUSINESSES WITH AND WITHOUT NET PROFIT																
Number of businesses	209,117	155,120	53,997	283,281	39,732	203,636	39,913	52,552	80,144	188,719	97,250	20,582	26,966	45,855	226,132	28,602
Business receipts	17,732,053	15,004,467	2,727,586	28,954,881	5,785,810	20,094,355	3,074,716	3,220,983	4,676,356	7,911,917	3,558,249	2,504,214	2,984,864	592,911	7,816,256	645,649
Business deductions, total	16,884,168	14,387,141	2,497,027	27,622,272	5,621,678	19,110,543	2,890,051	2,908,653	4,288,693	7,251,286	3,211,555	2,220,036	2,807,482	548,045	7,096,718	583,900
Cost of sales and operations, total	14,463,661	12,513,604	1,950,057	22,972,972	4,863,131	15,781,282	2,328,559	2,161,952	3,136,202	4,244,843	1,979,802	1,683,137	2,426,662	373,178	5,195,163	427,729
Inventory, beginning-of-year	977,940	907,694	70,246	1,728,360	654,093	587,823	486,444	750,100	732,810	122,609	102,505	432,938	281,005	146,147	1,021,750	56,610
Merchandise purchased	14,098,560	12,298,676	1,799,884	21,672,452	4,235,774	15,190,553	2,246,125	2,092,630	2,842,416	3,723,457	1,851,301	1,648,605	2,394,251	338,588	4,863,705	386,626
Cost of labor	151,843	87,352	64,491	401,731	99,636	250,372	51,723	42,976	142,766	299,822	61,705	19,126	14,574	12,076	160,384	7,418
Material and supplies	112,696	55,209	57,487	212,618	63,626	119,337	29,655	16,779	79,076	119,119	35,433	3,919	3,189	11,242	124,219	11,346
Other costs	124,339	104,018	20,321	746,617	427,923	246,167	72,527	32,046	104,062	87,857	29,482	24,895	27,905	23,499	137,083	13,243
Less: Inventory, end-of-year	1,001,717	939,345	62,372	1,788,806	617,921	612,970	557,915	772,579	764,928	108,021	100,624	446,346	294,262	158,374	1,111,978	47,514
Depreciation	175,307	136,401	38,906	214,324	27,751	148,169	38,404	32,499	70,702	214,517	93,312	25,980	24,936	14,013	154,241	10,962
Taxes	249,307	210,571	38,736	391,584	51,469	290,673	49,442	59,418	89,927	258,889	170,905	46,493	74,357	11,750	148,106	8,668
Rent	210,170	142,575	67,595	550,955	39,333	472,945	38,677	114,146	102,173	328,948	117,899	46,729	45,839	26,734	198,506	11,034
Repairs	84,402	67,166	17,236	118,467	51,388	49,919	17,160	12,147	24,448	105,097	53,757	10,813	11,733	6,909	65,738	4,926
Salaries and wages	825,534	625,795	199,739	1,674,760	202,292	1,301,177	171,291	251,079	337,092	1,219,094	368,544	243,825	112,440	28,273	499,484	24,215
Insurance	86,884	67,318	19,566	188,860	36,575	123,462	28,823	29,838	49,188	85,956	45,879	20,603	15,443	8,347	77,024	4,927
Legal and professional fees	24,895	18,432	6,463	48,471	6,472	36,451	5,548	8,583	12,026	28,916	15,962	7,268	5,987	2,001	21,403	1,770
Commissions	7,199	4,154	3,045	44,671	29,778	5,206	9,687	1,994	26,659	9,430	4,118	74	1,137	1,558	38,215	9,764
Amortization	398	351	47	662	171	188	303	267	226	3,048	588	437	495	38	1,201	79
Retirement plans, etc	1,561	1,075	486	2,645	627	1,232	786	660	486	684	547	648	182	-	1,272	364
Interest	51,114	44,041	7,073	126,604	51,879	40,446	34,279	16,400	36,591	63,149	30,822	11,009	11,593	4,986	51,834	3,793
Bad debts	10,630	9,711	919	57,751	15,292	33,423	9,036	5,417	19,593	1,913	2,526	3,508	1,354	1,819	18,259	2,084
Depletion	68	68	-	2,027	440	1,391	196	6	66	594	208	98	10	8	1,388	40
Other business deductions	693,038	545,879	147,159	1,227,529	245,080	824,579	157,860	214,247	383,314	686,208	326,686	119,414	75,314	68,431	624,884	73,545
Net profit (less loss)	847,885	617,326	230,559	1,332,609	164,132	983,812	184,665	312,330	387,663	660,631	346,694	284,178	177,382	44,866	719,538	61,749
Net profit	931,952	686,991	244,961	1,484,571	206,571	1,056,070	221,930	345,652	442,639	776,062	398,365	288,879	188,256	77,476	853,445	76,471
Net loss	84,067	69,665	14,402	151,962	42,439	72,258	37,265	33,322	54,976	115,431	51,671	4,701	10,874	32,610	133,907	14,722
BUSINESSES WITH NET PROFIT																
Number of businesses	169,154	125,886	43,268	224,517	27,366	170,240	26,911	41,097	61,382	139,219	74,869	19,214	22,771	25,659	157,795	17,179
Business receipts	16,077,563	13,524,554	2,553,009	26,034,822	4,927,859	18,465,061	2,641,902	2,979,858	4,160,875	6,758,892	3,076,744	2,411,242	2,777,957	474,583	6,956,020	528,567
Business deductions, total	15,145,611	12,837,563	2,308,048	24,550,251	4,721,288	17,408,991	2,419,972	2,634,206	3,718,236	5,982,830	2,678,379	2,122,363	2,589,701	397,107	6,102,575	452,096
Cost of sales and operations, total	13,028,759	11,199,888	1,828,871	20,499,002	4,111,262	14,420,395	1,967,345	1,969,292	2,738,514	3,558,646	1,688,731	1,616,006	2,247,103	283,467	4,543,444	339,354
Inventory, beginning-of-year	835,888	771,787	64,101	1,426,421	511,715	511,608	403,098	659,676	623,323	99,597	87,076	404,825	254,195	89,262	829,644	36,200
Merchandise purchased	12,721,549	11,034,483	1,687,066	19,406,296	3,603,452	13,899,555	1,903,289	1,920,523	2,488,531	3,149,048	1,595,667	1,586,874	2,221,372	258,136	4,271,557	311,267
Cost of labor	127,319	66,765	60,554	356,884	86,232	226,671	43,981	36,723	119,695	230,422	43,833	16,382	8,262	10,507	136,632	6,204
Material and supplies	103,657	49,530	54,127	177,339	55,215	98,718	23,406	13,755	69,950	98,540	31,518	3,883	2,875	8,227	96,302	8,398
Other costs	116,691	97,027	19,664	653,077	353,459	237,750	61,868	27,468	93,055	67,689	18,429	24,877	26,525	19,137	123,082	10,215
Less: Inventory, end-of-year	876,345	819,704	56,641	1,521,015	498,811	553,907	468,297	688,853	656,040	86,650	87,792	420,835	266,126	101,802	913,773	32,930
Depreciation	150,805	116,040	34,765	182,593	23,068	130,365	29,160	28,121	60,412	170,074	74,395	24,978	21,503	8,549	120,115	7,543
Taxes	218,941	184,125	34,816	341,350	41,610	258,816	40,924	53,835	76,660	211,391	143,290	43,485	67,248	9,126	127,045	6,369
Rent	182,910	124,646	58,264	493,193	31,688	430,183	31,322	99,371	85,341	260,477	91,008	43,752	41,983	18,235	157,624	8,203
Repairs	73,517	58,166	15,351	96,556	41,274	43,260	12,022	10,585	18,978	83,692	42,853	10,473	10,536	4,328	52,916	3,396
Salaries and wages	732,105	556,637	175,468	1,486,618	167,316	1,172,486	146,816	232,926	296,947	1,006,607	301,710	228,005	102,162	19,045	433,169	19,740
Insurance	76,062	58,219	17,843	165,226	29,229	112,723	23,274	27,047	42,492	71,091	38,552	19,475	13,850	6,098	65,831	3,804
Legal and professional fees	21,618	15,984	5,634	42,021	4,905	32,752	4,364	7,505	10,341	23,584	13,116	6,952	5,359	1,264	17,836	1,363
Commissions	5,972	3,992	1,980	36,610	24,867	4,134	7,609	1,611	23,463	7,860	2,396	74	579	1,077	27,406	9,243
Amortization	379	332	47	467	157	180	130	249	186	1,683	522	437	495	9	1,063	79
Retirement plans, etc	1,398	920	478	2,198	423	1,021	754	660	477	684	533	648	182	-	1,213	364
Interest	43,109	36,866	6,243	97,278	39,641	33,237	24,400	13,772	30,036	46,940	24,780	10,376	9,461	3,249	39,817	2,654
Bad debts	9,063	8,343	720	44,974	10,448	26,778	7,748	4,681	15,970	955	2,045	3,459	1,234	455	14,345	603
Depletion	67	67	-	1,995	432	1,367	196	-	66	507	208	67	10	-	377	40
Other business deductions	600,906	473,338	127,568	1,060,170	194,968	741,294	123,908	184,551	318,353	538,639	254,240	114,176	67,996	42,205	500,374	49,341
Net profit	931,952	686,991	244,961	1,484,571	206,571	1,056,070	221,930	345,652	442,639	776,062	398,365	288,879	188,256	77,476	853,445	76,471

Footnote at end of table.

Table 2.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Finance, insurance, and real estate								Services				
	Total	Finance	Insurance agents, brokers, and service	Real estate					Total	Hotels, rooming houses, camps, and other lodgings			
				Total	Operators, except developers, and lessors of buildings	Lessors of real property other than buildings	Agents, brokers, and managers	Other real estate		Total	Tourist courts and motels	Trailer parks and camps	Other lodging places
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)
BUSINESSES WITH AND WITHOUT NET PROFIT													
Number of businesses	565,898	32,753	190,750	342,395	17,705	22,450	257,905	44,335	2,506,995	96,119	36,438	33,440	26,241
Business receipts	8,345,823	568,632	2,937,920	4,839,271	442,627	53,016	2,669,523	1,674,105	40,869,473	1,818,888	888,888	536,074	393,926
Business deductions, total	5,784,444	473,199	1,693,360	3,617,885	463,464	49,218	1,681,958	1,423,245	25,806,429	1,708,043	833,434	504,481	370,128
Cost of sales and operations, total	1,721,028	232,671	376,022	1,112,335	48,412	8,870	232,271	822,782	7,312,335	396,741	135,108	152,442	109,191
Inventory, beginning-of-year	119,169	5,069	1,089	113,011	2,181	2,539	22,437	85,854	463,555	22,713	5,171	14,125	3,417
Merchandise purchased	630,266	170,250	144,825	315,191	18,250	5,286	108,404	183,251	3,188,845	293,615	94,198	124,992	74,425
Cost of labor	135,193	18,151	17,505	99,537	2,216	309	16,505	80,507	1,646,568	46,228	19,344	12,911	13,973
Material and supplies	203,281	4,534	25,448	173,299	1,776	-	6,070	165,453	1,380,095	31,357	13,889	9,903	7,565
Other costs	763,765	39,174	188,410	536,181	25,951	3,418	103,446	403,366	1,116,379	30,426	9,416	7,490	13,520
Less: Inventory, end-of-year	130,646	4,507	1,255	124,884	1,962	2,682	24,591	95,649	483,107	27,598	6,910	16,979	3,709
Depreciation	319,385	12,244	65,467	241,674	88,827	7,079	107,162	38,606	1,765,425	270,246	150,329	82,168	37,749
Taxes	158,453	5,808	22,836	129,809	51,174	10,638	42,630	25,367	823,982	126,466	63,272	35,714	27,480
Rent	207,349	17,697	74,555	115,097	15,274	2,680	79,699	17,444	1,783,992	34,512	14,906	7,770	11,836
Repairs	88,039	2,693	16,861	68,485	26,445	2,031	30,423	9,586	521,301	96,305	48,577	31,965	15,763
Salaries and wages	414,064	27,607	218,398	168,059	25,756	1,176	68,390	72,737	4,721,411	182,882	105,624	28,058	49,200
Insurance	95,357	3,226	31,800	60,331	11,418	1,070	28,352	19,491	614,864	46,605	23,646	13,029	9,930
Legal and professional fees	59,204	5,497	11,274	42,433	5,185	54	26,167	11,027	299,176	9,680	4,022	3,302	2,356
Commissions	529,486	10,118	158,998	360,370	3,054	1,809	288,201	67,306	193,440	5,618	2,592	1,290	1,736
Amortization	6,432	736	3,220	2,476	941	11	214	1,310	10,281	694	87	158	449
Retirement plans, etc	3,999	263	1,617	2,119	762	-	552	805	35,569	649	590	43	16
Interest	309,109	32,338	24,689	252,082	100,479	8,281	76,970	66,352	474,310	137,673	77,318	44,409	15,946
Bad debts	59,771	20,440	22,728	16,603	2,509	269	4,330	9,495	62,545	1,699	1,210	99	390
Depletion	318	56	175	87	26	18	12	31	5,736	340	-	340	-
Other business deductions	1,812,450	101,805	664,720	1,045,925	83,202	5,232	696,585	260,906	7,182,062	397,933	206,153	103,694	88,086
Net profit (less loss)	2,561,379	95,433	1,244,560	1,221,386	[1]20,837	3,798	987,565	250,860	15,063,044	110,845	55,454	31,593	23,798
Net profit	2,935,162	157,783	1,305,594	1,471,785	45,264	16,536	1,106,508	303,477	15,992,810	229,218	109,434	73,524	46,260
Net loss	373,783	62,350	61,034	250,399	66,101	12,738	118,943	52,617	929,766	118,373	53,980	41,931	22,462
BUSINESSES WITH NET PROFIT													
Number of businesses	430,153	22,027	163,697	244,429	8,114	11,978	189,355	34,982	2,008,045	53,389	20,458	15,773	17,158
Business receipts	7,346,475	423,594	2,844,058	4,078,823	218,208	37,794	2,356,173	1,466,648	38,274,796	1,346,685	663,117	402,399	281,169
Business deductions, total	4,411,313	265,811	1,538,464	2,607,038	172,944	21,258	1,249,665	1,163,171	22,281,980	1,117,467	553,683	328,875	234,909
Cost of sales and operations, total	1,339,953	124,596	348,332	867,025	13,554	8,870	143,582	701,019	6,516,313	281,411	97,676	110,169	73,566
Inventory, beginning-of-year	78,826	1,397	833	76,596	1,566	2,539	5,585	66,906	392,299	14,697	4,324	8,040	2,333
Merchandise purchased	456,439	97,076	136,901	222,462	2,584	5,286	58,639	155,953	2,835,203	227,639	77,570	91,106	58,963
Cost of labor	101,533	464	15,154	85,915	1,464	309	14,142	70,000	1,476,803	26,481	10,194	10,387	5,900
Material and supplies	170,116	4,373	17,543	148,200	1,319	-	3,666	143,215	1,223,785	18,710	7,609	5,835	5,266
Other costs	623,351	23,263	178,765	421,323	6,725	3,418	70,672	340,508	993,985	12,347	3,538	5,427	3,382
Less: Inventory, end-of-year	90,312	1,977	864	87,471	104	2,682	9,122	75,563	405,762	18,463	5,559	10,626	2,278
Depreciation	199,125	6,979	54,154	137,992	33,454	2,432	75,533	26,573	1,360,632	160,235	93,019	47,049	20,167
Taxes	95,573	3,573	21,395	70,605	22,307	3,035	27,727	17,536	706,786	82,788	41,867	24,051	16,870
Rent	157,846	11,197	66,858	79,791	8,818	72	56,880	14,021	1,547,707	24,844	9,770	6,076	8,998
Repairs	56,869	1,488	12,325	43,056	12,425	823	22,718	7,090	401,870	56,768	28,873	18,388	9,507
Salaries and wages	353,859	18,133	211,718	124,008	11,558	650	47,996	63,804	4,307,336	130,638	77,471	20,072	33,095
Insurance	68,794	2,215	23,475	43,104	4,618	500	20,957	17,029	534,165	29,263	15,069	8,347	5,847
Legal and professional fees	39,374	2,542	10,260	26,572	1,659	28	17,126	7,759	263,334	6,318	2,733	1,931	1,654
Commissions	479,659	8,964	153,793	316,902	1,293	1,371	256,845	57,393	167,161	5,042	2,366	1,127	1,549
Amortization	5,311	554	3,143	1,614	268	-	177	1,169	5,068	213	71	79	63
Retirement plans, etc	2,983	242	1,488	1,253	5	-	445	803	34,868	503	468	35	-
Interest	143,330	11,254	21,355	110,721	28,308	801	43,125	38,487	335,948	75,641	44,544	25,074	6,023
Bad debts	33,391	3,351	20,232	9,808	255	-	1,979	7,574	36,085	1,054	765	22	267
Depletion	275	47	175	53	-	14	8	31	3,905	268	-	268	-
Other business deductions	1,434,971	70,676	589,761	774,534	34,422	2,662	534,567	202,883	6,060,808	262,481	138,991	66,187	57,303
Net profit	2,935,162	157,783	1,305,594	1,471,785	45,264	16,536	1,106,508	303,477	15,992,810	229,218	109,434	73,524	46,260

Footnote at end of table.

Table 2.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Services--Continued														
	Personal services						Business services				Automobile parking, repair, and services				
												Automobile repair shops			Automobile parking and other services
	Total	Coin-operated laundries and dry cleaning	Other laundries and dry cleaning plants	Beauty shops	Barber shops	Other personal services	Total	Services to buildings	Consulting services	Other business services	Total	Total	General automobile repair shops	Other automobile repair	
	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)
BUSINESSES WITH AND WITHOUT NET PROFIT															
Number of businesses	556,018	28,905	49,656	215,976	123,452	138,029	348,618	63,331	84,010	201,277	139,125	113,689	72,656	41,033	25,436
Business receipts	6,259,573	476,761	1,272,787	1,961,811	830,690	1,717,524	3,749,170	619,607	760,356	2,369,207	3,281,694	2,823,828	1,676,026	1,147,802	457,866
Business deductions, total	4,720,377	422,511	1,077,744	1,502,462	408,791	1,308,869	2,670,018	441,043	416,259	1,812,716	2,806,616	2,388,199	1,419,769	968,430	418,417
Cost of sales and operations, total	1,446,321	66,974	294,843	433,758	75,306	575,440	926,509	152,676	68,822	705,011	1,648,543	1,552,720	961,052	591,668	95,823
Inventory, beginning-of-year	108,988	1,064	6,758	20,996	2,097	78,073	21,943	1,106	4,208	16,629	121,795	116,509	85,485	31,024	5,286
Merchandise purchased	522,214	16,816	45,062	111,107	6,766	342,463	275,797	25,660	24,418	225,719	1,108,425	1,063,316	706,872	356,444	45,109
Cost of labor	425,377	18,032	118,460	183,511	44,451	60,923	257,244	82,540	13,303	161,401	261,487	237,524	125,951	111,573	23,963
Material and supplies	327,521	21,642	67,885	128,353	19,252	90,389	139,538	29,488	9,205	100,845	219,605	211,486	101,679	109,807	8,119
Other costs	175,705	10,235	63,788	12,161	4,723	84,798	257,380	14,953	22,769	219,658	57,023	39,789	24,403	15,386	17,234
Less: Inventory, end-of-year	113,484	815	7,110	22,370	1,983	81,206	25,393	1,071	5,081	19,241	119,792	115,904	83,338	32,566	3,888
Depreciation	328,308	74,444	72,042	70,248	19,443	92,131	156,267	24,480	19,624	112,163	145,865	69,963	39,846	30,117	75,902
Taxes	162,127	13,193	39,510	54,459	13,872	41,093	65,046	14,809	6,752	43,485	86,308	68,407	40,084	28,323	17,901
Rent	425,216	48,658	75,076	137,917	94,979	68,586	134,011	10,789	33,060	90,162	115,998	72,683	41,780	30,903	43,315
Repairs	101,020	22,736	23,110	22,106	6,572	26,496	43,941	9,389	3,683	30,869	46,244	20,871	10,861	10,010	25,373
Salaries and wages	976,100	41,914	268,622	444,453	97,322	123,789	396,808	97,868	46,489	252,451	302,311	260,326	134,544	125,782	41,985
Insurance	95,564	10,990	28,317	21,699	5,593	28,965	49,886	15,177	5,078	29,631	62,938	49,460	28,590	20,870	13,478
Legal and professional fees	24,299	1,822	4,963	8,865	2,119	6,530	34,011	1,848	13,860	18,303	12,686	9,678	5,788	3,890	3,008
Commissions	33,696	5,887	4,402	3,840	6,467	13,100	49,164	3,945	13,299	31,920	10,417	9,015	6,058	2,957	1,402
Amortization	1,901	133	90	1,061	146	471	1,499	44	60	1,395	512	179	121	58	333
Retirement plans, etc	1,696	219	363	156	115	843	1,383	64	324	995	662	517	431	86	145
Interest	69,243	16,703	17,944	11,145	3,727	19,724	39,620	3,695	10,825	25,100	37,962	20,667	11,297	9,370	17,295
Bad debts	10,031	45	1,345	777	193	7,671	11,565	708	2,874	7,983	6,512	5,974	4,124	1,850	538
Depletion	1,086	36	119	922	-	9	416	25	159	232	234	109	26	83	125
Other business deductions	1,043,769	118,757	246,998	291,056	82,937	304,021	759,892	105,526	191,350	463,016	329,424	247,630	135,167	112,463	81,794
Net profit (less loss)	1,539,196	54,250	195,043	459,349	421,899	408,655	1,079,152	178,564	344,097	556,491	475,078	435,629	256,257	179,372	39,449
Net profit	1,637,310	74,975	210,836	487,348	424,935	439,216	1,229,596	188,294	393,328	647,974	536,532	471,681	277,626	194,055	64,851
Net loss	98,114	20,725	15,793	27,999	3,036	30,561	150,444	9,730	49,231	91,483	61,454	36,052	21,369	14,683	25,402
BUSINESSES WITH NET PROFIT															
Number of businesses	468,618	17,389	41,179	184,745	119,183	106,122	273,034	56,200	63,956	152,878	108,336	92,941	59,141	33,800	15,395
Business receipts	5,765,965	396,153	1,141,141	1,795,896	811,555	1,621,220	3,449,284	586,910	709,675	2,152,699	2,982,363	2,616,748	1,551,911	1,064,837	365,615
Business deductions, total	4,128,655	321,178	930,305	1,308,548	386,620	1,182,004	2,219,688	398,616	316,347	1,504,725	2,445,831	2,145,067	1,274,285	870,782	300,764
Cost of sales and operations, total	1,300,586	50,511	264,211	385,794	66,829	533,241	841,419	143,641	58,687	639,091	1,492,158	1,417,440	878,418	539,022	74,718
Inventory, beginning-of-year	99,579	582	4,569	17,842	2,096	74,490	18,456	1,007	3,709	13,740	108,791	103,874	77,581	26,293	4,917
Merchandise purchased	476,797	11,343	39,707	97,234	5,537	322,976	241,320	23,134	20,366	197,820	1,009,524	973,986	647,091	326,895	35,538
Cost of labor	376,120	15,599	104,337	162,579	39,783	53,822	235,635	78,999	12,386	144,250	243,769	224,917	119,859	105,058	18,852
Material and supplies	289,801	16,515	60,774	116,228	18,284	78,000	128,503	26,892	7,951	93,660	187,834	183,036	89,075	93,961	4,798
Other costs	161,163	7,148	59,320	11,071	3,112	80,512	236,996	14,588	18,240	204,168	50,273	36,248	21,752	14,496	14,025
Less: Inventory, end-of-year	102,874	676	4,496	19,160	1,983	76,559	19,491	979	3,965	14,547	108,033	104,621	76,940	27,681	3,412
Depreciation	268,985	53,457	59,489	59,180	18,586	78,273	109,002	21,392	13,680	73,930	107,979	60,118	34,242	25,876	47,861
Taxes	144,159	10,085	35,052	47,330	13,164	38,528	55,010	13,238	5,381	36,391	74,679	62,136	36,537	25,599	12,543
Rent	362,478	34,136	61,305	116,599	90,432	60,006	102,899	7,522	23,998	71,379	96,418	60,651	33,676	26,975	35,767
Repairs	84,966	17,347	20,061	18,065	5,769	23,724	31,661	7,849	2,638	21,174	34,887	18,043	9,657	8,386	16,844
Salaries and wages	872,743	37,401	231,583	390,607	96,196	116,956	339,179	88,431	38,492	212,256	264,210	229,787	118,119	111,668	34,423
Insurance	82,775	8,353	24,621	18,016	5,338	26,447	41,612	13,693	4,021	23,898	54,036	44,538	25,879	18,659	9,498
Legal and professional fees	20,816	1,376	4,105	8,026	1,929	5,380	26,569	1,744	10,709	14,116	9,357	8,099	4,829	3,270	1,258
Commissions	28,955	5,209	4,086	3,479	4,921	11,260	41,676	3,240	11,294	27,142	6,380	6,013	3,057	2,956	367
Amortization	924	75	79	298	146	326	282	44	35	203	132	125	121	4	7
Retirement plans, etc	1,581	137	348	156	115	825	1,346	64	307	975	653	517	431	86	136
Interest	55,993	12,674	13,449	8,784	3,629	17,457	25,468	3,307	5,049	17,112	28,889	17,741	9,308	8,433	11,148
Bad debts	8,440	44	1,247	555	155	6,439	4,657	530	470	3,657	5,201	4,752	3,266	1,486	449
Depletion	548	-	119	420	-	9	47	25	22	-	85	85	2	83	-
Other business deductions	894,706	90,373	210,550	251,239	79,411	263,133	598,861	93,896	141,564	363,401	270,767	215,022	116,743	98,279	55,745
Net profit	1,637,310	74,975	210,836	487,348	424,935	439,216	1,229,596	188,294	393,328	647,974	536,532	471,681	277,626	194,055	64,851

Footnote at end of table.

Table 2.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Services--Continued														Nature of business not allocable
	Repair services, except automobile	Amusement and recreation services, including motion pictures			Medical and health services			Legal services	Educational services	Engineering and architectural services	Accounting, auditing, and bookkeeping services			Other services	
		Total	Theatrical producers, bands, orchestras, and entertainers	Other amusement and recreation services	Total	Offices of physicians and surgeons	Other medical and health services				Total	Certified public accountants	Other accounting, auditing, and bookkeeping		
	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)
BUSINESSES WITH AND WITHOUT NET PROFIT															
Number of businesses	199,127	169,620	60,297	109,323	404,480	158,730	245,750	138,106	107,059	58,477	134,761	22,731	112,030	155,485	41,261
Business receipts	2,112,045	1,772,509	477,428	1,295,081	14,734,507	8,191,435	6,543,072	3,342,424	542,095	1,140,716	1,215,908	524,740	691,168	899,944	431,042
Business deductions, total	1,634,416	1,630,801	351,677	1,279,124	6,706,980	3,218,233	3,488,747	1,581,449	400,904	765,093	663,185	297,398	365,787	518,547	337,301
Cost of sales and operations, total	912,859	354,396	63,336	291,060	1,000,726	280,659	720,067	137,617	79,273	238,942	37,676	12,707	24,969	132,732	158,052
Inventory, beginning-of-year	128,537	26,828	549	26,279	12,609	1,977	10,632	204	3,927	2,315	1,292	-	1,292	12,404	18,533
Merchandise purchased	560,802	165,143	9,435	155,708	196,013	55,449	140,564	3,019	14,231	18,016	2,855	61	2,794	28,715	121,694
Cost of labor	147,037	64,968	29,785	35,183	222,553	65,686	156,867	51,620	37,189	97,694	17,310	6,068	11,242	17,861	12,934
Material and supplies	180,341	33,127	3,586	29,541	341,819	95,562	246,257	12,762	16,883	28,874	4,954	852	4,102	43,314	12,104
Other costs	31,901	93,832	20,824	73,008	240,436	63,647	176,789	70,079	10,871	94,603	12,323	5,726	6,597	41,800	16,254
Less: Inventory, end-of-year	135,759	29,502	843	28,659	12,704	1,662	11,042	67	3,828	2,560	1,058	-	1,058	11,362	23,467
Depreciation	81,842	151,843	20,555	131,288	407,402	201,712	205,690	81,847	33,193	29,301	44,434	15,355	29,079	34,877	17,041
Taxes	44,849	45,595	4,663	40,932	197,638	89,273	108,365	32,850	15,658	18,265	20,640	8,541	12,099	8,540	9,127
Rent	56,334	101,059	12,812	88,247	574,487	314,564	259,923	165,631	29,234	36,850	59,126	26,702	32,424	51,534	12,272
Repairs	28,587	54,810	5,181	49,629	96,383	44,251	52,132	16,533	10,399	6,882	10,395	2,660	7,735	9,802	9,972
Salaries and wages	144,252	172,974	39,853	133,121	1,721,498	863,045	858,453	353,406	70,092	167,502	212,760	121,855	90,905	20,826	36,529
Insurance	37,038	36,461	4,467	31,994	216,280	148,704	67,576	26,215	6,524	17,937	12,955	5,803	7,152	6,461	6,410
Legal and professional fees	7,525	13,955	7,436	6,519	101,363	65,458	35,905	40,401	4,755	33,597	8,920	5,139	3,781	7,984	1,303
Commissions	7,274	38,135	19,031	19,104	19,477	5,957	13,520	4,582	6,630	5,126	5,653	736	4,917	7,668	5,245
Amortization	324	2,124	5	2,119	1,797	594	1,203	104	176	105	1,009	312	697	36	-
Retirement plans, etc	815	554	146	408	24,236	17,075	7,161	3,132	35	848	1,188	851	337	371	44
Interest	17,273	24,689	2,114	22,575	93,323	31,799	61,524	21,118	8,879	7,013	13,115	5,051	8,064	4,402	6,789
Bad debts	5,478	2,403	452	1,951	6,461	1,762	4,699	6,788	2,587	2,115	3,506	68	3,438	3,400	1,746
Depletion	200	14	-	14	913	158	755	1,338	13	8	-	-	-	1,174	106
Other business deductions	289,766	631,789	171,626	460,163	2,244,996	1,153,222	1,091,774	689,887	133,456	200,602	231,808	91,618	140,190	228,740	72,665
Net profit (less loss)	477,629	141,708	125,751	15,957	8,027,527	4,973,202	3,054,325	1,760,975	141,191	375,623	552,723	227,342	325,381	381,397	93,741
Net profit	517,593	373,672	151,717	221,955	8,081,767	4,998,298	3,083,469	1,808,196	164,243	403,751	567,603	231,228	336,375	443,329	111,720
Net loss	39,964	231,964	25,966	205,998	54,240	25,096	29,144	47,221	23,052	28,128	14,880	3,886	10,994	61,932	17,979
BUSINESSES WITH NET PROFIT															
Number of businesses	152,079	97,433	42,735	54,698	379,290	148,254	231,036	122,340	87,463	44,496	118,635	19,851	98,784	102,932	30,354
Business receipts	1,921,964	1,428,431	423,074	1,005,357	14,542,511	8,139,758	6,402,753	3,278,164	464,602	1,084,350	1,178,907	514,146	664,761	831,570	361,979
Business deductions, total	1,404,371	1,054,759	271,357	783,402	6,460,744	3,141,460	3,319,284	1,469,968	300,359	680,599	611,304	282,918	328,386	388,241	250,259
Cost of sales and operations, total	797,925	284,905	52,179	232,726	964,567	274,011	690,556	131,409	58,530	214,602	35,735	12,231	23,504	113,066	115,649
Inventory, beginning-of-year	102,876	20,318	425	19,893	12,573	1,974	10,599	204	2,476	2,044	1,290	-	1,290	8,995	10,419
Merchandise purchased	494,902	140,361	9,169	131,192	190,954	54,809	136,145	1,764	11,533	14,762	2,824	61	2,763	22,823	91,249
Cost of labor	127,919	54,344	26,085	28,259	207,588	64,083	143,505	50,945	27,960	92,708	16,496	5,913	10,583	16,838	9,534
Material and supplies	153,078	22,889	2,056	20,833	333,245	93,614	239,631	11,236	11,548	27,204	4,647	796	3,851	35,090	8,588
Other costs	28,450	68,463	15,154	53,309	232,875	61,185	171,690	67,327	7,558	80,033	11,534	5,461	6,073	36,966	11,534
Less: Inventory, end-of-year	109,300	21,470	710	20,760	12,668	1,654	11,014	67	2,545	2,149	1,056	-	1,056	7,646	15,675
Depreciation	65,842	76,978	14,291	62,687	387,853	196,090	191,763	74,676	24,958	22,687	39,350	13,975	25,375	22,087	12,989
Taxes	38,403	35,048	4,384	30,664	189,493	87,803	101,690	31,064	13,197	16,773	19,505	8,202	11,303	6,667	5,862
Rent	46,481	73,878	8,327	65,551	551,684	306,031	245,653	153,444	18,968	30,724	53,709	25,391	28,318	32,180	10,176
Repairs	23,960	33,696	4,132	29,564	91,086	43,060	48,026	15,890	8,044	4,997	9,096	2,502	6,594	6,819	7,648
Salaries and wages	123,557	134,747	37,256	97,491	1,678,504	851,764	826,740	332,154	56,670	156,480	202,053	116,672	85,381	16,401	27,586
Insurance	31,447	24,271	3,694	20,577	207,393	143,680	63,713	24,816	5,266	16,551	11,898	5,490	6,408	4,837	5,126
Legal and professional fees	6,577	9,971	5,875	4,096	97,531	63,284	34,247	36,625	3,904	30,932	8,347	4,873	3,474	6,387	904
Commissions	6,630	32,408	17,419	14,989	19,034	5,909	13,125	4,337	5,243	5,126	5,599	736	4,863	6,731	4,897
Amortization	316	167	3	164	1,783	594	1,189	95	88	63	982	312	670	23	-
Retirement plans, etc	815	478	84	394	24,182	17,028	7,154	2,927	35	840	1,188	851	337	320	31
Interest	13,227	13,200	1,530	11,670	84,438	30,787	53,651	14,440	6,903	5,746	9,878	4,230	5,648	2,125	4,577
Bad debts	4,563	939	241	698	3,804	1,092	2,712	3,299	328	714	326	16	310	2,760	1,326
Depletion	162	-	-	-	912	157	755	1,258	13	8	-	-	-	604	4
Other business deductions	244,466	334,073	121,942	212,131	2,158,480	1,120,170	1,038,310	643,534	98,212	174,356	213,638	87,437	126,201	167,234	53,484
Net profit	517,593	373,672	151,717	221,955	8,081,767	4,998,298	3,083,469	1,808,196	164,243	403,751	567,603	231,228	336,375	443,329	111,720

[1]Loss exceeds profit.

NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

PROPRIETORSHIPS

Table 2.3—INCOME STATEMENT FOR FARM INDUSTRIES

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Total farms	Field crop farms	Fruit, tree nut, and vegetable farms	Livestock farms	Animal specialty farms	Other farms
	(1)	(2)	(3)	(4)	(5)	(6)
FARMS WITH AND WITHOUT NET PROFIT						
Number of farms	2,905,864	1,059,079	128,696	1,511,425	53,500	153,164
Farm business receipts, total	39,144,576	11,339,221	1,943,613	24,926,251	193,010	742,481
Sale of livestock, crops, and products during year	34,265,862	8,846,831	1,767,843	22,948,030	150,841	552,317
Livestock	22,076,940	1,253,679	75,433	20,532,056	139,670	76,102
Produce and other items	12,188,922	7,593,152	1,692,410	2,415,974	11,171	476,215
Agricultural program payments	2,661,174	1,610,528	43,339	997,411	2,692	7,204
Commodity credit loans	182,570	106,609	1,170	72,877	4	1,910
Other farm income	2,034,970	775,253	131,261	907,933	39,473	181,050
Farm deductions, total	36,467,265	9,688,620	1,888,981	23,736,349	298,968	854,347
Cost of farm products sold	6,722,685	339,290	48,289	6,222,517	31,177	81,412
Cost of livestock and products purchased	6,811,361	354,134	49,981	6,289,720	32,793	84,733
Livestock	6,553,239	288,387	12,584	6,181,648	31,202	39,418
Produce and other items	258,122	65,747	37,397	108,072	1,591	45,315
Inventory, beginning-of-year	1,004,164	111,133	8,878	836,263	12,210	35,680
Less: Inventory, end-of-year	1,092,840	125,977	10,570	903,466	13,826	39,001
Labor hired	2,513,063	837,941	448,761	1,070,640	23,481	132,240
Repairs, maintenance	2,075,675	788,133	100,437	1,129,807	9,383	47,915
Interest	2,034,515	666,469	105,273	1,208,387	10,432	43,954
Rent of farm, pasture	1,254,593	559,678	65,298	602,915	5,573	21,129
Feed purchased	5,083,378	349,104	18,081	4,641,589	40,330	34,274
Seed, plants purchased	873,321	375,001	54,662	383,569	789	59,300
Fertilizers, lime	2,060,027	995,928	146,879	893,802	1,220	22,198
Machine hire	894,420	403,931	51,527	422,108	1,492	15,362
Supplies purchased	877,982	241,815	100,800	479,936	10,778	44,653
Breeding fees	70,686	4,064	344	58,591	7,323	364
Veterinary, medicine	229,319	23,641	2,037	193,657	7,414	2,570
Gasoline, fuel, oil	1,575,381	668,826	65,436	806,374	5,816	28,929
Storage, warehousing	43,945	17,411	12,701	12,391	100	1,342
Taxes	1,453,507	534,097	103,950	760,537	8,146	46,777
Insurance	666,167	264,392	40,777	335,818	6,484	18,696
Utilities	622,676	180,990	43,811	362,384	6,545	28,946
Freight, trucking	277,303	43,217	21,615	203,254	3,646	5,571
Conservation expenses	62,003	22,990	1,961	35,398	125	1,529
Retirement plans, etc	2,645	931	111	1,522	21	60
Depreciation	4,598,308	1,616,538	211,053	2,606,864	46,026	117,827
Amortization	474	271	16	164	-	23
Depletion	3,417	1,570	184	1,581	71	11
Other farm expenses	2,471,775	752,392	244,978	1,302,544	72,596	99,265
Gross farm profit (less loss)	32,421,891	10,999,931	1,895,324	18,703,734	161,833	661,069
Gross farm profit	32,431,360	10,999,934	1,895,348	18,710,933	164,018	661,127
Gross farm loss	9,469	3	24	7,199	2,185	58
Net farm profit (less loss)	2,677,311	1,650,601	54,632	1,189,902	[1]105,958	[1]111,866
Net farm profit	5,599,448	2,331,324	261,796	2,872,079	21,112	113,137
Net farm loss	2,922,137	680,723	207,164	1,682,177	127,070	225,003
FARMS WITH NET PROFIT						
Number of farms	1,650,666	693,205	62,864	853,317	6,227	35,053
Farm business receipts, total	29,871,246	9,333,186	1,443,875	18,418,784	97,884	577,517
Sale of livestock, crops, and products during year	26,143,847	7,332,913	1,319,191	16,976,929	82,091	432,723
Livestock	16,212,239	976,824	52,353	15,072,915	75,467	34,680
Produce and other items	9,931,608	6,356,089	1,266,838	1,904,014	6,624	398,043
Agricultural program payments	2,091,201	1,301,037	31,646	754,050	1,107	3,361
Commodity credit loans	155,011	93,283	819	59,091	-	1,818
Other farm income	1,481,187	605,953	92,219	628,714	14,686	139,615
Farm deductions, total	24,271,798	7,001,862	1,182,079	15,546,705	76,772	464,380
Cost of farm products sold	4,527,603	239,147	35,585	4,184,880	13,644	54,347
Cost of livestock and products purchased	4,582,333	251,516	36,875	4,223,411	14,606	55,925
Livestock	4,397,663	199,564	6,846	4,152,660	14,370	24,223
Produce and other items	184,670	51,952	30,029	70,751	236	31,702
Inventory, beginning-of-year	658,328	78,664	4,909	549,363	5,786	19,606
Less: Inventory, end-of-year	713,058	91,033	6,199	587,894	6,748	21,184
Labor hired	1,646,207	619,111	298,813	638,143	6,153	83,987
Repairs, maintenance	1,377,604	565,322	63,427	724,870	2,490	21,495
Interest	1,161,411	420,580	47,548	678,591	1,378	13,314
Rent of farm, pasture	877,028	431,869	47,134	386,710	932	10,383
Feed purchased	3,408,859	236,847	11,034	3,141,948	10,651	8,379
Seed, plants purchased	636,676	285,659	38,252	267,571	223	44,971
Fertilizers, lime	1,470,493	751,254	93,630	615,185	286	10,138
Machine hire	619,089	297,190	32,417	279,253	188	10,041
Supplies purchased	601,661	178,870	72,620	316,033	2,083	32,055
Breeding fees	44,652	2,166	83	41,346	1,007	50
Veterinary, medicine	147,315	15,278	1,221	129,097	1,046	673
Gasoline, fuel, oil	1,116,225	506,262	42,058	552,533	1,500	13,872
Storage, warehousing	32,061	12,361	8,889	9,811	23	977
Taxes	947,698	374,792	56,369	492,421	2,443	21,673
Insurance	444,909	191,153	25,385	216,953	1,334	10,084
Utilities	407,102	125,058	24,967	236,890	1,578	18,609
Freight, trucking	195,693	32,156	15,132	144,030	1,284	3,091
Conservation expenses	35,091	15,330	1,001	18,390	5	365
Retirement plans, etc	1,962	801	84	1,031	-	46
Depreciation	3,000,220	1,156,855	119,022	1,672,238	7,334	44,771
Amortization	229	101	12	105	-	11
Depletion	2,333	1,200	183	949	-	1
Other farm expenses	1,569,677	542,500	147,213	797,727	21,190	61,047
Gross farm profit	25,343,643	9,094,039	1,408,290	14,233,904	84,240	523,170
Net farm profit	5,599,448	2,331,324	261,796	2,872,079	21,112	113,137

[1] Loss exceeds profit.

NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 2.4—RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit		Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit	
							Number of businesses	Amount							Number of businesses	Amount
	All industries								Agriculture, forestry, and fishery							
									Total							
Total	9,399,653	237,726,748	133,526,775	10,049,833	25,324,395	33,214,737	6,675,680	39,335,180	3,078,255	41,819,207	25,257,528	4,778,291	2,949,351	3,168,068	1,765,404	6,218,890
Under $1,000	1,669,235	685,126	587,840	331,256	61,546	[1]1,109,918	599,004	179,082	695,607	275,008	442,624	218,090	42,673	[1]648,995	176,126	49,267
$1,000 under $2,500	1,364,109	2,281,137	906,658	336,537	93,559	[1]84,262	843,303	680,099	515,604	861,848	606,121	200,095	58,238	[1]267,873	248,238	158,070
$2,500 under $5,000	1,249,703	4,545,159	1,608,927	465,394	189,230	733,691	884,945	1,390,366	460,120	1,666,280	986,122	275,180	105,096	[1]79,830	261,835	314,697
$5,000 under $10,000	1,310,620	9,443,370	3,093,049	792,753	469,891	2,423,734	1,042,253	3,067,240	441,655	3,190,847	1,671,623	466,952	165,862	262,936	301,798	633,861
$10,000 under $25,000	1,653,173	26,875,647	9,957,424	2,096,395	1,990,420	6,292,077	1,381,166	7,251,375	542,745	8,893,571	4,390,675	1,218,738	469,898	1,303,506	429,443	1,758,073
$25,000 under $50,000	1,005,884	35,728,736	15,631,938	2,095,486	3,703,208	7,773,254	885,562	8,354,448	272,916	9,432,285	4,924,538	1,155,325	627,234	1,425,904	228,770	1,684,026
$50,000 under $100,000	660,626	46,278,108	23,419,000	1,739,081	5,775,901	8,654,782	596,708	9,137,842	105,869	7,190,912	4,285,814	716,489	617,569	760,631	85,473	971,551
$100,000 under $200,000	325,137	44,640,409	27,774,092	1,110,707	5,755,305	5,295,966	296,344	5,631,008	31,180	4,223,968	2,821,708	329,023	434,106	302,910	24,273	424,605
$200,000 under $500,000	131,162	37,983,607	26,907,449	693,164	4,766,374	2,469,652	119,778	2,691,929	9,786	2,803,634	2,140,111	139,667	283,996	108,664	7,493	170,591
$500,000 under $1,000,000	22,548	15,142,401	11,749,859	233,620	1,509,435	538,211	20,078	629,182	1,884	1,262,213	1,096,564	34,887	80,107	8,388	1,378	33,767
$1,000,000 under $5,000,000	7,202	11,912,065	9,903,052	139,849	905,112	220,275	6,147	302,170	842	1,587,150	1,481,466	21,473	58,965	[1]6,408	549	18,142
$5,000,000 or more	254	2,210,983	1,987,487	15,591	104,414	7,275	192	20,439	47	431,491	410,162	2,372	5,607	[1]1,765	28	2,240
	Agriculture, forestry, and fishery—Continued															
	Farms															
	Total								Field crop farms							
Total	2,905,864	39,144,576	24,377,964	4,598,308	2,513,063	2,677,311	1,650,666	5,599,448	1,059,079	11,339,221	5,256,541	1,616,538	837,941	1,650,601	693,205	2,331,324
Under $1,000	647,382	258,754	436,974	203,171	41,442	[1]601,900	164,197	46,410	244,755	121,559	93,325	52,935	11,216	[1]98,378	106,080	29,822
$1,000 under $2,500	491,697	823,610	600,676	193,506	56,830	[1]266,150	232,090	144,041	199,264	329,446	181,600	67,111	21,692	[1]45,856	114,431	75,609
$2,500 under $5,000	434,575	1,575,125	974,641	264,342	98,544	[1]96,263	242,875	283,543	168,550	610,750	295,639	96,130	36,450	41,196	109,974	144,000
$5,000 under $10,000	419,084	3,025,639	1,650,454	449,735	153,750	204,564	282,075	567,177	147,868	1,057,657	478,045	160,876	59,134	145,998	109,382	244,427
$10,000 under $25,000	515,731	8,462,606	4,308,153	1,186,142	424,380	1,176,154	406,272	1,621,169	177,830	2,915,096	1,218,282	438,212	143,155	569,246	147,067	674,063
$25,000 under $50,000	259,510	8,960,038	4,812,958	1,121,190	541,795	1,311,974	216,470	1,559,911	83,476	2,880,366	1,235,258	406,004	201,863	586,365	74,104	636,737
$50,000 under $100,000	98,672	6,692,673	4,147,725	686,650	520,501	637,212	79,056	839,106	28,861	1,944,723	929,167	239,184	178,717	309,419	25,038	347,751
$100,000 under $200,000	27,780	3,777,486	2,642,626	307,350	327,113	227,446	21,178	343,518	6,986	944,622	483,418	110,807	112,749	116,132	5,060	137,138
$200,000 under $500,000	8,899	2,552,698	2,011,129	130,974	225,558	88,897	6,707	146,578	1,262	346,849	202,740	34,478	47,977	23,174	927	33,407
$500,000 under $1,000,000	1,722	1,154,966	1,021,512	32,964	66,342	5,853	1,234	30,194	194	129,083	89,507	9,177	21,187	2,010	116	6,219
$1,000,000 under $5,000,000	767	1,450,204	1,372,210	20,274	51,916	[1]8,641	486	15,631	31	46,507	37,259	1,553	3,776	1,650	25	2,126
$5,000,000 or more	45	410,777	398,906	2,010	4,892	[1]1,835	26	2,170	2	12,563	12,301	71	25	[1]355	1	25
	Fruit, tree nut, and vegetable farms								Livestock farms							
Total	128,696	1,943,613	1,261,882	211,053	448,761	54,632	62,864	261,796	1,511,425	24,926,251	17,088,754	2,606,864	1,070,640	1,189,902	853,317	2,872,079
Under $1,000	36,229	13,466	23,234	13,361	5,304	[1]38,509	6,914	2,045	221,095	103,851	200,447	76,928	13,115	[1]247,073	42,942	12,528
$1,000 under $2,500	19,770	32,570	28,575	11,898	6,957	[1]25,538	7,260	3,783	249,838	424,841	353,119	102,201	24,525	[1]166,838	100,945	58,562
$2,500 under $5,000	17,289	64,329	39,792	11,952	12,918	[1]5,477	10,176	12,426	235,397	852,476	603,598	144,190	44,012	[1]114,285	116,681	117,012
$5,000 under $10,000	17,078	125,673	74,953	20,419	18,446	[1]2,642	10,264	22,301	245,625	1,783,083	1,060,624	259,142	71,107	64,036	157,540	287,897
$10,000 under $25,000	20,180	334,240	199,129	42,111	63,496	20,231	14,068	59,473	309,711	5,087,574	2,812,003	686,842	204,397	582,429	237,193	861,845
$25,000 under $50,000	9,947	348,107	206,856	34,055	75,499	37,927	7,932	57,460	161,936	5,589,890	3,273,944	667,566	244,343	677,937	131,547	846,748
$50,000 under $100,000	5,300	367,665	230,985	33,677	97,711	30,543	3,858	47,403	61,518	4,176,340	2,850,537	397,949	208,659	279,827	47,585	415,266
$100,000 under $200,000	1,838	247,960	154,286	22,860	61,769	21,671	1,490	30,939	17,761	2,415,500	1,880,215	159,999	121,301	78,056	12,679	153,972
$200,000 under $500,000	923	264,158	184,552	14,933	73,918	16,311	792	22,091	6,436	1,860,060	1,562,143	75,845	80,685	44,277	4,747	84,488
$500,000 under $1,000,000	101	63,938	52,249	2,983	15,099	[1]168	79	2,197	1,383	934,326	857,797	18,976	25,920	3,415	1,010	20,022
$1,000,000 under $5,000,000	39	67,250	54,904	2,407	16,338	684	31	1,678	685	1,320,332	1,266,060	15,691	29,085	[1]10,866	423	11,594
$5,000,000 or more	2	14,257	12,367	397	1,306	[1]401	-	-	40	377,978	368,267	1,535	3,491	[1]1,013	25	2,145
	Animal specialty farms								Other farms							
Total	53,500	193,010	212,832	46,026	23,481	[1]105,958	6,227	21,112	153,164	742,481	557,955	117,827	132,240	[1]111,866	35,053	113,137
Under $1,000	35,560	7,102	40,986	15,382	2,501	[1]57,117	2,312	1,123	109,743	12,776	78,982	44,565	9,306	[1]160,823	7,493	1,881
$1,000 under $2,500	8,380	13,267	21,992	4,701	1,282	[1]17,941			14,445	23,486	15,390	7,595	2,374	[1]9,977	7,910	5,098
$2,500 under $5,000	3,680	12,525	17,797	4,238	1,807	[1]13,936	1,813	3,399	9,659	35,045	17,815	7,832	3,357	[1]3,761	5,211	8,911
$5,000 under $10,000	2,433	15,867	13,273	2,475	1,058	[1]3,489			6,080	43,359	23,559	6,823	4,005	661	3,909	10,347
$10,000 under $25,000	1,970	33,840	26,176	6,112	2,602	[1]4,043	1,448	7,400	6,040	91,856	52,563	12,865	10,730	8,291	4,496	18,388
$25,000 under $50,000	782	28,205	26,198	2,285	3,209	[1]4,235	510	6,176	3,369	113,470	70,702	11,280	16,881	13,980	2,745	18,390
$50,000 under $100,000	461	29,021	23,470	3,125	2,707	[1]755			2,532	174,924	113,566	12,715	32,707	18,178	2,207	23,086
$100,000 under $200,000	187	32,358	26,663	5,278	3,291	[1]3,957	114	2,023	1,008	137,046	98,044	8,406	28,003	15,544	835	19,446
$200,000 under $500,000	35	11,291	9,341	881	3,321	[1]70	27	710	243	70,340	52,353	4,837	19,657	5,205	214	5,882
$500,000 under $1,000,000	9	5,749	3,882	1,195	1,360	[1]156	3	281	35	21,870	18,077	633	2,776	752	26	1,475
$1,000,000 under $5,000,000	3	3,785	3,054	354	343	[1]259	-	-	9	12,330	10,933	269	2,374	150	7	233
$5,000,000 or more	-	-	-	-	-	-	-	-	1	5,979	5,971	7	70	[1]66	-	-

Footnotes at end of table.

Table 2.4—RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of businesses	Net profit: Amount
Agriculture, forestry, and fishery—Continued								
Horticultural services								
Total	58,250	765,393	268,571	47,576	158,434	182,704	49,845	192,446
Under $1,000	10,678	5,247	945	1,341	159	[1]1,120	7,093	1,664
$1,000 under $2,500	7,841	12,368	935	1,317	313	5,149	6,378	5,830
$2,500 under $5,000	10,087	36,352	4,877	3,240	2,598	12,740	8,416	14,985
$5,000 under $10,000	11,476	85,602	8,520	6,009	6,253	41,300	10,952	41,850
$10,000 under $25,000	10,835	169,882	42,283	11,726	27,726	55,404	10,138	56,552
$25,000 under $50,000	4,684	157,461	49,435	12,024	33,283	30,876	4,451	32,425
$50,000 under $100,000	1,456	99,269	45,640	5,256	29,740	17,970	1,384	18,195
$100,000 under $200,000	967	123,364	66,667	4,687	36,560	15,795	858	16,068
$200,000 under $500,000	201	56,169	34,847	1,591	15,114	3,930	153	4,146
$500,000 under $1,000,000	23	16,608	11,876	352	5,825	623	20	694
$1,000,000 under $5,000,000	2	3,071	2,546	33	863	37	2	37
$5,000,000 or more	-	-	-	-	-	-	-	-
Other agriculture, forestry, and fishery								
Total	114,141	1,909,238	610,993	132,407	277,854	308,053	64,893	426,996
Under $1,000	37,547	11,007	4,705	13,578	1,072	[1]45,975	4,836	1,193
$1,000 under $2,500	16,066	25,870	4,510	5,272	1,095	[1]6,872	9,770	8,199
$2,500 under $5,000	15,458	54,803	6,604	7,598	3,954	3,693	10,544	16,169
$5,000 under $10,000	11,095	79,606	12,649	11,208	5,859	17,072	8,771	24,834
$10,000 under $25,000	16,179	261,083	40,239	20,870	17,792	71,948	15,033	80,352
$25,000 under $50,000	8,722	314,786	62,145	22,111	52,156	83,054	7,849	91,690
$50,000 under $100,000	5,741	398,970	92,449	24,583	67,328	105,449	5,033	114,250
$100,000 under $200,000	2,433	323,118	112,415	16,986	70,433	59,669	2,237	65,019
$200,000 under $500,000	686	194,767	94,135	7,102	43,324	15,837	633	19,867
$500,000 under $1,000,000	139	90,639	63,176	1,571	7,940	1,912	124	2,879
$1,000,000 under $5,000,000	73	133,875	106,710	1,166	6,186	2,196	61	2,474
$5,000,000 or more	2	20,714	11,256	362	715	70	2	70
Mining								
Total	50,666	1,446,607	276,129	125,901	166,214	[1]11,033	28,882	217,225
Under $1,000	17,238	4,486	1,423	4,202	931	[1]37,209	5,458	1,159
$1,000 under $2,500	5,587	9,354	918	1,732	360	[1]6,991	3,177	2,516
$2,500 under $5,000	5,016	18,254	1,875	3,633	764	[1]6,006	3,401	5,109
$5,000 under $10,000	5,776	39,472	5,107	4,906	1,158	[1]5,508	4,075	9,987
$10,000 under $25,000	8,155	125,732	15,527	13,373	7,340	11,210	6,287	33,087
$25,000 under $50,000	3,650	126,903	18,035	10,593	7,859	4,216	2,641	29,646
$50,000 under $100,000	2,302	165,587	30,803	14,152	20,856	7,386	1,696	26,477
$100,000 under $200,000	1,684	240,545	39,570	18,842	31,454	9,552	1,275	35,692
$200,000 under $500,000	855	269,624	57,204	20,380	39,248	7,502	574	34,554
$500,000 under $1,000,000	294	203,495	47,454	14,634	35,419	10,095	240	21,979
$1,000,000 under $5,000,000	102	191,067	46,507	14,684	19,345	[1]4,312	55	14,381
$5,000,000 or more	7	52,088	11,706	4,770	1,480	[1]968	3	2,638
Contract construction								
Total								
Total	684,643	20,099,158	11,584,893	624,626	4,187,238	3,075,841	602,545	3,273,698
Under $1,000	61,688	31,148	8,477	7,343	1,962	[1]9,888	38,144	15,914
$1,000 under $2,500	97,148	166,789	27,140	12,858	4,893	70,561	81,502	84,294
$2,500 under $5,000	97,266	354,999	68,201	21,945	12,948	162,504	85,485	174,631
$5,000 under $10,000	117,067	850,599	210,416	35,492	56,233	375,223	107,726	390,998
$10,000 under $25,000	137,711	2,229,430	847,123	109,433	294,121	660,146	127,504	687,865
$25,000 under $50,000	76,716	2,703,012	1,302,040	110,126	543,671	547,872	72,422	565,559
$50,000 under $100,000	54,010	3,846,858	2,194,872	118,239	936,043	521,075	50,253	546,284
$100,000 under $200,000	28,669	3,920,968	2,557,355	91,315	940,972	392,707	26,577	419,170
$200,000 under $500,000	11,764	3,434,443	2,362,659	75,586	879,160	259,004	10,605	277,150
$500,000 under $1,000,000	1,923	1,257,225	934,430	23,239	284,308	63,999	1,741	70,577
$1,000,000 under $5,000,000	663	1,126,590	911,767	17,159	209,043	33,272	575	39,734
$5,000,000 or more	18	177,097	160,413	1,891	23,884	[1]634	11	1,522
Contract construction—Continued								
General contractors								
Total								
Total	123,834	8,113,394	5,507,895	207,349	1,489,848	771,881	104,552	864,164
Under $1,000	5,246	1,650	2,506	2,413	1,519	[1]10,988	5,910	5,004
$1,000 under $2,500	7,682	13,158	3,475	2,814	1,012	236		
$2,500 under $5,000	8,052	31,125	6,305	1,843	1,763	12,990	7,210	13,809
$5,000 under $10,000	17,546	129,449	32,186	6,726	9,745	52,777	15,123	56,629
$10,000 under $25,000	25,157	431,460	168,259	25,652	49,714	109,761	21,934	119,508
$25,000 under $50,000	20,687	754,049	390,580	29,245	148,302	142,272	19,059	150,165
$50,000 under $100,000	19,352	1,396,284	870,279	37,774	310,793	147,813	17,185	164,868
$100,000 under $200,000	12,206	1,705,222	1,210,030	37,816	339,064	142,741	11,186	156,616
$200,000 under $500,000	6,112	1,776,023	1,311,691	33,830	343,516	110,415	5,324	122,215
$500,000 under $1,000,000	1,290	839,907	634,679	15,390	142,397	41,844	1,194	46,397
$1,000,000 under $5,000,000	487	863,400	722,757	11,965	120,985	22,716	417	27,493
$5,000,000 or more	17	171,667	155,148	1,881	21,038	[1]696	10	1,460
Other general contractors								
Total	22,933	1,372,964	642,966	101,693	264,962	140,317	18,246	161,494
Under $1,000	2,902	2,937	701	2,057	502	[1]3,405	4,415	13,536
$1,000 under $2,500								
$2,500 under $5,000	4,355	28,362	4,441	2,371	2,261	12,134		
$5,000 under $10,000								
$10,000 under $25,000	6,223	104,486	25,073	12,885	10,068	19,762	5,127	24,884
$25,000 under $50,000	3,985	143,008	26,251	14,353	23,409	35,063	3,747	35,459
$50,000 under $100,000	3,025	218,930	70,289	18,067	50,711	26,908	2,693	31,002
$100,000 under $200,000	1,188	163,752	77,707	14,752	31,284	17,465	1,168	17,942
$200,000 under $500,000	911	269,127	145,817	19,356	60,172	18,012	806	20,127
$500,000 under $1,000,000	226	153,644	76,268	8,572	36,965	9,984	206	11,587
$1,000,000 under $5,000,000	112	196,868	137,154	7,877	37,478	5,264	81	6,675
$5,000,000 or more	6	91,850	79,265	1,403	12,112	[1]870	3	282
Special trade contractors								
Total								
Total	530,564	11,387,744	5,769,990	394,201	2,581,209	2,201,394	472,169	2,298,253
Under $1,000	53,669	28,162	5,509	4,291	410	3,348	35,620	15,270
$1,000 under $2,500	84,158	144,733	22,553	8,869	3,881	66,877	72,387	75,191
$2,500 under $5,000	84,178	306,162	58,493	19,202	10,865	140,972	73,869	152,035
$5,000 under $10,000	94,178	682,824	170,263	27,356	43,099	305,324	87,532	316,939
$10,000 under $25,000	106,525	1,699,556	641,306	77,724	232,500	526,360	100,274	543,245
$25,000 under $50,000	53,181	1,853,325	869,276	75,947	377,141	387,934	50,697	396,659
$50,000 under $100,000	32,720	2,313,242	1,247,225	76,636	596,979	354,895	31,349	361,389
$100,000 under $200,000	15,784	2,124,410	1,286,789	50,931	579,170	240,074	14,713	252,657
$200,000 under $500,000	5,391	1,579,949	1,000,460	40,919	511,133	144,326	5,043	149,972
$500,000 under $1,000,000	612	404,019	287,866	7,751	140,453	21,361	535	23,288
$1,000,000 under $5,000,000	168	251,362	180,250	4,575	85,578	9,923	150	11,608
$5,000,000 or more	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.4—RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit		Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit	
							Number of businesses	Amount							Number of businesses	Amount
	Contract construction—Continued															
	Special trade contractors—Continued															
	Plumbing, heating, and air conditioning								Painting, paperhanging, and decorating							
Total	70,991	2,641,925	1,569,416	61,605	489,978	404,666	64,200	420,672	100,063	1,223,819	521,945	30,084	345,358	352,788	92,617	361,101
Under $1,000	2,234	1,179	843	331	32	[1]692	5,811	4,602	13,202	7,288	837	510	58	3,280	9,622	4,633
$1,000 under $2,500	5,693	10,252	2,827	515	306	3,630			17,238	30,168	4,619	1,403	1,272	15,665	15,951	16,422
$2,500 under $5,000	6,353	23,700	8,580	1,763	799	6,264	4,661	8,774	19,922	72,462	10,976	2,997	1,707	39,223	18,501	40,785
$5,000 under $10,000	12,393	91,512	42,399	3,789	2,794	23,640	11,214	26,442	19,378	140,669	35,715	3,983	11,422	68,633	18,957	69,838
$10,000 under $25,000	18,288	300,472	148,713	9,691	13,879	76,343	17,529	76,976	20,050	307,921	113,171	8,030	62,005	112,001	19,546	113,378
$25,000 under $50,000	11,854	412,568	201,475	10,656	54,531	92,800	11,483	95,274	6,334	220,518	104,706	5,534	75,245	52,160	6,332	52,165
$50,000 under $100,000	7,786	544,783	326,022	12,639	102,692	77,479	7,442	79,114	2,511	173,559	79,961	3,665	71,004	32,458	2,385	33,166
$100,000 under $200,000	4,628	618,848	383,644	13,224	139,284	75,320	4,418	77,512	1,014	129,731	78,154	1,900	58,051	15,600	914	16,826
$200,000 under $500,000	1,538	452,809	316,816	7,216	119,892	41,007	1,435	42,706	382	114,301	74,009	1,831	49,992	11,826	382	11,826
$500,000 under $1,000,000	178	116,351	82,519	1,242	36,235	6,531	166	6,722	27	17,453	12,134	162	9,498	1,537	23	1,618
$1,000,000 under $5,000,000	46	69,451	55,578	539	19,534	2,344	41	2,550	5	9,749	7,663	69	5,104	405	4	444
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Electrical work								Masonry, stonework, and plastering							
Total	42,235	1,413,869	840,725	28,451	327,127	223,823	35,546	236,045	46,257	1,181,643	605,149	26,286	353,345	230,052	41,136	239,319
Under $1,000	3,143	1,452	497	188	40	[1]328	1,751	638	3,137	1,767	226	357	66	154	2,135	687
$1,000 under $2,500	5,770	9,163	3,005	212	106	3,765	4,277	4,223	7,899	15,038	3,267	558	501	6,847	6,389	7,774
$2,500 under $5,000	4,769	16,878	6,755	1,127	398	5,399	3,620	6,042	6,281	21,899	2,337	1,293	1,196	10,653	5,653	11,076
$5,000 under $10,000	5,512	37,603	13,455	1,345	2,055	10,557	4,436	11,689	7,222	54,138	12,492	2,332	9,143	20,425	6,092	22,978
$10,000 under $25,000	10,220	167,597	80,152	5,638	19,060	40,465	9,338	43,174	8,798	141,112	45,680	3,796	24,903	50,407	8,547	51,832
$25,000 under $50,000	4,918	171,576	89,751	3,984	19,871	42,397	4,759	42,812	7,142	242,101	131,489	5,420	60,121	55,544	6,782	56,737
$50,000 under $100,000	4,563	325,064	186,427	6,909	68,132	59,016	4,366	59,548	3,160	224,615	119,539	4,190	79,434	35,080	3,159	35,080
$100,000 under $200,000	2,493	335,736	217,264	5,122	97,303	35,729	2,245	39,074	2,019	278,579	156,795	4,896	97,668	33,376	1,792	34,950
$200,000 under $500,000	688	218,646	146,006	2,717	72,567	21,451	640	22,301	545	159,257	103,675	2,823	62,848	16,406	544	16,415
$500,000 under $1,000,000	129	86,670	64,758	749	30,730	3,345	87	4,334	42	26,742	17,028	474	10,627	879	33	1,300
$1,000,000 under $5,000,000	30	43,484	32,655	460	16,865	2,027	27	2,210	12	16,395	12,621	147	6,838	281	10	490
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Carpentering and flooring								Contractors, not elsewhere classified							
Total	154,120	1,621,587	705,503	38,614	308,399	490,318	142,710	497,332	116,898	3,304,901	1,527,252	209,161	757,002	499,747	95,960	543,784
Under $1,000	22,457	13,210	1,513	1,411	118	5,933	17,306	7,828	9,496	3,266	1,593	1,494	96	[1]4,999	3,441	1,019
$1,000 under $2,500	34,346	58,975	4,810	2,658	1,212	35,343	32,290	36,217	13,212	21,137	4,025	3,523	484	1,627	9,034	6,418
$2,500 under $5,000	28,807	104,407	13,960	4,968	3,125	58,883	27,047	60,165	18,046	66,816	15,885	7,054	3,640	20,550	14,387	25,193
$5,000 under $10,000	34,387	251,267	42,027	8,521	11,593	139,891	32,876	142,058	15,286	107,635	24,175	7,386	6,092	42,178	13,957	43,934
$10,000 under $25,000	20,448	314,542	111,684	9,266	49,395	125,867	19,879	126,080	28,721	467,912	141,906	41,303	63,258	121,277	25,435	131,805
$25,000 under $50,000	7,807	275,140	145,311	4,426	69,632	55,216	7,556	55,443	15,126	531,422	196,544	45,927	97,741	89,817	13,785	94,228
$50,000 under $100,000	4,075	287,574	181,440	4,147	77,667	40,204	4,012	40,307	10,625	757,647	353,836	45,086	198,050	110,658	9,985	114,174
$100,000 under $200,000	1,372	174,583	109,924	1,982	42,517	20,235	1,372	20,235	4,258	586,933	341,008	23,807	144,347	59,814	3,972	64,060
$200,000 under $500,000	386	112,030	73,710	1,088	41,992	7,099	341	7,279	1,852	522,906	286,244	25,244	163,842	46,537	1,701	49,445
$500,000 under $1,000,000	26	16,562	12,562	70	4,164	1,119	23	1,185	210	140,241	98,865	5,054	49,199	7,950	203	8,129
$1,000,000 under $5,000,000	9	13,297	8,562	77	6,984	528	8	535	66	98,986	63,171	3,283	30,253	4,338	60	5,379
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Contract construction—Continued								Manufacturing							
	Contractors not allocable								Total							
Total	30,245	598,020	307,008	23,076	116,181	102,566	25,824	111,281	183,466	6,701,707	3,645,951	336,019	1,473,911	734,199	128,351	872,118
Under $1,000	2,773	1,336	462	639	33	[1]2,248	5,729	4,743	29,463	10,640	7,342	5,194	1,636	[1]21,849	8,436	2,375
$1,000 under $2,500	5,308	8,898	1,112	1,175	-	3,448			23,191	37,795	11,797	11,417	1,873	[1]7,906	11,979	8,920
$2,500 under $5,000	5,036	17,712	3,403	900	320	8,542	4,406	8,787	18,727	66,638	22,511	7,521	3,352	7,997	12,110	17,910
$5,000 under $10,000	5,343	38,326	7,967	1,410	3,389	17,122	5,071	17,430	20,822	153,027	44,910	14,118	13,319	33,076	15,731	43,550
$10,000 under $25,000	6,029	98,414	37,558	6,057	11,907	24,025	5,296	25,112	35,159	558,195	198,351	42,705	67,348	125,390	30,186	143,781
$25,000 under $50,000	2,848	95,638	42,184	4,934	18,228	17,666	2,666	18,735	23,354	855,184	349,382	56,310	175,129	146,791	20,576	162,435
$50,000 under $100,000	1,938	137,332	77,368	3,829	28,271	18,367	1,719	20,027	16,541	1,164,600	543,452	59,758	276,163	165,662	14,818	181,650
$100,000 under $200,000	679	91,336	60,536	2,568	22,738	9,892	678	9,897	10,521	1,446,876	815,874	67,705	402,338	147,697	9,434	159,952
$200,000 under $500,000	261	78,471	50,508	837	24,511	4,263	238	4,963	4,571	1,357,140	862,069	46,763	336,898	102,990	4,111	109,971
$500,000 under $1,000,000	21	13,299	11,885	98	1,458	794	12	892	851	551,826	403,501	15,692	106,013	23,194	752	26,901
$1,000,000 under $5,000,000	8	11,828	8,760	619	2,480	633	8	633	254	414,288	324,854	8,019	74,305	10,229	207	13,629
$5,000,000 or more	1	5,430	5,265	10	2,846	62	1	62	12	85,498	61,908	817	15,537	928	11	1,044

Footnotes at end of table.

Table 2.4—RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit		Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit	
							Number of businesses	Amount							Number of businesses	Amount
	Manufacturing—Continued															
	Lumber and wood products, except furniture								Printing, publishing, and allied industries							
Total	48,597	1,566,361	655,949	149,639	352,990	128,904	35,322	169,156	31,305	824,158	359,867	38,553	190,098	123,803	21,210	143,650
Under $1,000	4,454	2,045	368	696	128	[1]1,254	2,640	888	5,094	1,947	1,310	503	629	[1]3,340	4,404	1,995
$1,000 under $2,500	8,063	12,383	1,194	7,779	652	[1]4,886	3,626	3,563	4,377	7,253	2,161	885	140	849		
$2,500 under $5,000	5,213	18,819	5,697	2,762	1,343	3,376	3,768	5,885	3,075	11,158	4,871	951	828	[1]563	4,444	8,738
$5,000 under $10,000	6,067	47,195	10,409	7,158	8,604	6,988	4,398	11,386	3,937	28,493	9,837	1,545	825	4,729		
$10,000 under $25,000	11,459	169,786	46,793	20,641	26,325	24,856	9,201	31,634	5,113	82,385	32,610	5,400	8,359	14,037	3,727	19,127
$25,000 under $50,000	6,007	225,350	77,535	25,358	56,143	27,704	5,496	31,212	5,115	185,454	67,583	10,483	34,730	37,013	4,344	39,707
$50,000 under $100,000	3,812	272,458	91,679	27,610	54,703	29,970	3,135	35,376	2,894	200,035	78,749	7,466	51,674	37,158	2,744	37,855
$100,000 under $200,000	2,219	303,292	139,660	27,211	93,390	22,261	1,981	23,840	1,192	152,970	74,965	6,419	43,212	22,394	1,111	23,773
$200,000 under $500,000	1,069	319,381	156,482	21,057	67,672	16,774	893	19,325	490	137,608	77,668	4,092	44,369	10,479	422	11,247
$500,000 under $1,000,000	190	120,931	71,136	6,611	30,832	2,762	154	4,437	10	7,495	5,287	353	2,543	242	7	391
$1,000,000 under $5,000,000	43	68,387	48,921	2,678	12,796	469	30	1,610	8	9,360	4,826	456	2,789	805	7	817
$5,000,000 or more	1	6,334	6,075	78	402	[1]116	-	-	-	-	-	-	-	-	-	-
	Machinery, except electrical								Manufacturing, not elsewhere classified							
Total	25,232	842,294	419,330	44,314	214,801	154,875	19,243	167,803	78,332	3,468,894	2,210,805	103,513	716,022	326,617	52,576	391,509
Under $1,000	2,991	949	472	1,353	358	[1]3,099	1,780	1,041	16,924	5,699	5,192	2,642	521	[1]14,156	3,802	1,151
$1,000 under $2,500	2,636	4,447	896	967	109	[1]949			8,115	13,712	7,546	1,786	972	[1]2,920	4,163	2,657
$2,500 under $5,000	2,372	7,827	1,887	1,240	177	832	4,295	9,813	8,067	28,834	10,056	2,568	1,004	4,352	5,587	7,913
$5,000 under $10,000	3,556	25,372	6,407	2,619	1,273	6,662			7,262	51,967	18,257	2,796	2,617	14,697	5,349	17,725
$10,000 under $25,000	5,853	96,765	26,433	6,640	6,763	39,307	5,719	40,695	12,734	209,259	92,515	10,024	25,901	47,190	11,539	52,325
$25,000 under $50,000	3,384	124,308	48,790	6,254	20,766	33,656	3,375	33,733	8,848	320,072	155,474	14,215	63,490	48,418	7,361	57,783
$50,000 under $100,000	2,249	149,434	66,055	8,816	45,653	25,485	2,076	27,419	7,586	542,673	306,969	15,866	124,133	73,049	6,863	81,000
$100,000 under $200,000	1,617	227,736	128,510	11,565	75,025	32,562	1,478	33,359	5,493	762,878	472,739	22,510	190,711	70,480	4,864	78,980
$200,000 under $500,000	529	151,253	100,403	4,453	50,291	18,294	481	18,600	2,483	748,898	527,516	17,161	174,566	57,443	2,315	60,799
$500,000 under $1,000,000	31	21,067	15,841	143	8,102	1,750	28	1,956	620	402,333	311,237	8,585	64,536	18,440	563	20,117
$1,000,000 under $5,000,000	13	17,893	14,811	194	3,762	[1]2	10	810	190	318,648	256,296	4,691	54,958	8,957	160	10,392
$5,000,000 or more	1	15,243	8,825	70	2,522	377	1	377	10	63,921	47,008	669	12,613	667	10	667
	Transportation, communication, electric, gas, and sanitary services															
	Total								Local and highway passenger transit							
Total	296,216	6,497,338	1,402,107	647,645	1,007,729	895,410	231,757	1,056,644	49,147	527,310	38,093	52,849	105,941	126,321	43,247	135,709
Under $1,000	24,249	11,255	1,170	8,007	620	[1]14,534	9,193	2,934	3,050	1,609	65	586	-	[1]392	6,089	4,437
$1,000 under $2,500	31,317	54,069	4,978	8,478	1,553	[1]334	19,231	15,741	5,988	10,142	771	1,590	307	1,372		
$2,500 under $5,000	41,926	151,853	10,116	17,798	6,893	36,742	33,567	50,950	11,917	43,943	2,008	4,490	809	16,068	10,775	16,946
$5,000 under $10,000	59,335	424,957	33,101	47,030	21,993	129,680	51,442	147,322	16,308	114,582	5,301	9,953	4,918	53,970	15,799	54,394
$10,000 under $25,000	83,372	1,362,183	111,442	179,055	85,953	274,107	69,563	321,253	8,112	114,122	6,695	11,095	15,757	29,897	7,501	32,559
$25,000 under $50,000	32,018	1,115,666	137,435	123,776	159,548	211,509	27,834	229,305	2,342	87,254	9,073	9,611	30,413	8,843	1,666	10,642
$50,000 under $100,000	13,700	943,457	189,032	91,249	218,342	117,501	12,271	130,719	849	58,750	5,707	5,358	18,957	6,450	846	6,516
$100,000 under $200,000	6,651	921,801	256,449	77,881	219,927	71,146	5,489	80,846	474	66,534	5,845	5,927	24,865	6,491	465	6,524
$200,000 under $500,000	2,877	847,250	297,719	64,192	187,060	49,758	2,482	53,439	101	25,721	981	3,892	8,989	3,022	100	3,091
$500,000 under $1,000,000	634	425,838	212,582	22,579	78,080	15,705	569	18,935	6	4,653	1,647	347	926	600	6	600
$1,000,000 under $5,000,000	134	212,412	122,979	7,546	27,389	4,082	114	5,149	-	-	-	-	-	-	-	-
$5,000,000 or more	3	26,597	25,104	54	371	48	2	51	-	-	-	-	-	-	-	-
	Trucking and warehousing								Other transportation							
Total	205,877	4,932,661	955,575	529,994	732,660	637,240	160,259	749,507	23,659	690,095	341,658	32,090	88,744	65,761	14,779	97,071
Under $1,000	14,069	6,623	608	3,476	440	[1]5,202	5,152	1,593	4,113	1,623	481	2,458	171	[1]7,242	3,241	2,314
$1,000 under $2,500	18,959	32,876	2,778	4,189	992	[1]21	11,251	8,697	5,837	13,013	1,831	4,009	469	[1]2,776		
$2,500 under $5,000	25,817	92,745	7,109	9,854	5,020	20,140	19,759	29,566							3,501	10,234
$5,000 under $10,000	36,109	259,603	20,032	31,756	12,129	64,990	30,206	76,553	3,647	26,969	4,948	3,088	1,893	3,771		
$10,000 under $25,000	68,111	1,134,374	79,397	158,804	57,153	217,634	56,347	256,120	4,565	74,905	20,210	5,132	8,092	15,837	3,414	21,286
$25,000 under $50,000	24,984	854,900	93,038	105,692	96,856	160,497	22,220	172,661	2,767	106,251	26,184	3,628	17,994	25,304	2,286	28,555
$50,000 under $100,000	9,772	675,190	134,320	71,113	149,016	73,505	8,613	84,355	1,590	108,449	31,653	5,283	19,739	19,643	1,456	20,912
$100,000 under $200,000	5,112	709,003	180,132	62,976	165,702	52,935	4,183	60,155	686	93,262	51,922	4,138	17,274	4,344	489	6,092
$200,000 under $500,000	2,396	704,888	228,959	54,957	156,804	39,148	2,050	42,253	252	79,323	61,359	2,053	8,428	2,298	205	2,739
$500,000 under $1,000,000	456	307,065	125,896	20,139	64,986	10,732	401	13,727	160	106,477	80,077	1,926	11,649	3,443	150	3,678
$1,000,000 under $5,000,000	90	138,491	67,844	6,984	23,203	2,856	76	3,798	41	70,129	53,351	375	3,023	1,117	36	1,239
$5,000,000 or more	2	16,903	15,462	54	359	26	1	29	1	9,694	9,642	-	12	22	1	22

Footnotes at end of table.

Table 2.4—RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of businesses	Net profit: Amount
	Transportation, communication, electric, gas, and sanitary services—Continued							
	Communication, electric, gas, and sanitary services							
Total	17,533	347,272	66,781	32,712	80,384	66,088	13,472	74,357
Under $1,000	5,454	5,841	438	2,397	145	[1]1,969	2,691	1,634
$1,000 under $2,500								
$2,500 under $5,000	2,288	8,762	175	1,234	713	1,896	4,969	10,579
$5,000 under $10,000	3,271	23,803	2,820	2,233	3,053	6,949		
$10,000 under $25,000	2,584	38,782	5,140	4,024	4,951	10,739	2,301	11,288
$25,000 under $50,000	1,925	67,261	9,140	4,845	14,285	16,865	1,662	17,447
$50,000 under $100,000	1,489	101,068	17,352	9,495	30,630	17,903	1,356	18,936
$100,000 under $200,000	379	53,002	18,550	4,840	12,086	7,376	352	8,075
$200,000 under $500,000	128	37,318	6,420	3,290	12,839	5,290	127	5,356
$500,000 under $1,000,000	12	7,643	4,962	167	519	930	12	930
$1,000,000 under $5,000,000	3	3,792	1,784	187	1,163	109	2	112
$5,000,000 or more	-	-	-	-	-	-	-	-
	Wholesale and retail trade							
	Total							
Total	1,992,253	111,516,393	82,168,752	1,435,500	8,573,253	7,634,088	1,450,189	8,656,913
Under $1,000	249,282	101,905	74,095	16,522	2,627	[1]97,574	84,833	16,771
$1,000 under $2,500	175,962	289,942	161,761	13,387	5,387	[1]30,620	94,656	52,687
$2,500 under $5,000	163,544	597,652	329,786	23,562	14,694	16,367	99,202	96,224
$5,000 under $10,000	180,223	1,312,495	718,967	36,685	53,980	151,263	129,696	237,064
$10,000 under $25,000	326,376	5,429,930	3,187,364	130,963	278,416	644,793	246,638	839,855
$25,000 under $50,000	309,905	11,284,306	7,286,677	225,090	746,162	1,299,835	260,246	1,456,637
$50,000 under $100,000	285,632	20,378,513	14,192,777	310,752	1,656,758	1,855,488	255,464	1,982,151
$100,000 under $200,000	191,405	26,648,501	19,695,276	295,256	2,335,872	1,900,260	176,989	1,990,363
$200,000 under $500,000	89,314	25,913,438	19,917,628	248,734	2,313,726	1,387,762	83,673	1,443,179
$500,000 under $1,000,000	15,626	10,547,432	8,669,989	87,397	744,968	345,514	14,317	366,592
$1,000,000 under $5,000,000	4,831	7,754,165	6,744,834	44,396	397,032	154,938	4,347	166,999
$5,000,000 or more	153	1,258,114	1,189,598	2,756	23,631	6,062	128	8,391
	Wholesale and retail trade—Continued							
	Wholesale trade							
	Total							
Total	274,421	21,555,521	16,295,532	254,083	1,051,190	1,805,733	216,275	1,971,963
Under $1,000	22,020	9,066	7,896	3,690	840	[1]23,683	5,776	1,589
$1,000 under $2,500	20,816	35,129	13,312	2,177	1,031	[1]9,790	9,887	7,031
$2,500 under $5,000	23,429	88,098	28,681	5,032	1,044	6,400	14,938	21,535
$5,000 under $10,000	32,243	238,266	58,003	9,330	6,375	74,681	27,436	83,517
$10,000 under $25,000	57,726	942,484	287,430	23,192	23,478	303,373	50,485	327,908
$25,000 under $50,000	40,759	1,476,090	668,835	30,365	56,980	402,291	36,386	419,674
$50,000 under $100,000	32,249	2,279,130	1,431,888	41,565	128,876	343,089	29,536	357,008
$100,000 under $200,000	22,219	3,124,918	2,335,839	38,347	199,431	274,889	20,857	288,304
$200,000 under $500,000	15,508	4,710,423	3,773,179	47,208	313,789	250,919	14,234	265,267
$500,000 under $1,000,000	4,852	3,315,631	2,815,922	30,354	170,310	103,785	4,427	112,144
$1,000,000 under $5,000,000	2,470	4,254,098	3,833,536	20,716	137,758	76,913	2,208	82,791
$5,000,000 or more	130	1,082,188	1,041,011	2,107	11,278	2,866	105	5,195
	Farm product raw materials							
Total	12,311	3,659,547	3,406,611	21,498	48,890	41,539	9,198	62,583
Under $1,000	2,033	2,077	531	338	99	241	2,433	2,318
$1,000 under $2,500								
$2,500 under $5,000	1,875	10,251	5,259	671	79	1,092	2,084	8,724
$5,000 under $10,000								
$10,000 under $25,000	1,975	33,362	14,473	753	891	5,789		
$25,000 under $50,000	1,121	41,367	31,295	464	1,426	5,049	713	6,824
$50,000 under $100,000	1,129	77,369	63,077	1,676	1,341	1,980	649	4,130
$100,000 under $200,000	975	138,572	115,951	1,688	4,779	4,587	769	6,997
$200,000 under $500,000	1,440	447,625	409,392	4,261	14,821	6,416	1,107	9,528
$500,000 under $1,000,000	849	607,049	557,502	4,728	9,348	5,714	692	8,626
$1,000,000 under $5,000,000	825	1,543,225	1,469,539	5,680	12,724	10,876	683	13,456
$5,000,000 or more	89	758,650	739,592	1,239	3,382	[1]205	68	1,980
	Wholesale trade—Continued							
	Other wholesale trade							
Total	199,259	11,389,454	7,723,870	163,332	690,761	1,328,692	154,505	1,442,558
Under $1,000	18,152	7,404	6,501	2,739	832	[1]19,976	4,174	1,028
$1,000 under $2,500	16,873	28,600	11,186	1,719	831	[1]9,114	8,140	5,291
$2,500 under $5,000	18,596	70,023	23,142	3,780	880	2,905	11,467	16,131
$5,000 under $10,000	24,287	178,551	40,869	6,493	5,680	53,682	20,625	61,173
$10,000 under $25,000	44,123	711,329	202,191	17,338	19,131	233,921	38,447	254,352
$25,000 under $50,000	31,323	1,126,299	446,391	24,961	48,785	348,801	28,436	359,598
$50,000 under $100,000	20,178	1,413,674	811,196	28,503	87,659	250,615	18,955	257,783
$100,000 under $200,000	13,120	1,841,381	1,314,318	23,159	139,651	183,755	12,381	192,096
$200,000 under $500,000	9,348	2,828,761	2,190,077	30,547	218,574	179,146	8,839	184,847
$500,000 under $1,000,000	2,393	1,622,535	1,327,542	14,858	99,719	65,234	2,249	68,674
$1,000,000 under $5,000,000	850	1,427,965	1,225,513	8,960	66,712	38,501	779	40,300
$5,000,000 or more	16	132,932	124,944	275	2,307	1,222	13	1,285
	Groceries and related products							
Total	37,992	4,946,517	4,123,986	46,851	207,371	263,925	33,138	278,541
Under $1,000	1,851	1,492	1,030	210	38	[1]865	1,766	2,164
$1,000 under $2,500								
$2,500 under $5,000	5,728	35,151	9,159	1,412	199	12,419	3,559	11,331
$5,000 under $10,000								
$10,000 under $25,000	6,559	111,807	38,143	3,864	2,979	37,683	5,898	39,304
$25,000 under $50,000	5,228	194,027	127,869	3,032	1,841	27,868	4,669	29,585
$50,000 under $100,000	7,534	540,487	418,797	7,656	18,875	53,539	7,023	54,884
$100,000 under $200,000	5,786	819,163	687,029	8,839	30,980	47,419	5,374	49,762
$200,000 under $500,000	3,234	993,493	846,951	8,464	46,487	37,718	2,931	40,368
$500,000 under $1,000,000	1,342	905,605	787,244	7,339	50,114	23,661	1,234	25,250
$1,000,000 under $5,000,000	705	1,154,686	1,031,289	5,442	50,269	22,634	660	23,963
$5,000,000 or more	25	190,606	176,475	593	5,589	1,849	24	1,930
	Machinery, equipment, and supplies							
Total	24,859	1,560,003	1,041,065	22,402	104,168	171,577	19,434	188,281
Under $1,000	3,927	4,622	1,960	861	71	[1]3,759	2,621	3,223
$1,000 under $2,500								
$2,500 under $5,000	2,180	8,115	2,961	278	52	1,856		
$5,000 under $10,000	3,006	24,273	5,294	1,728	529	9,127	2,672	9,627
$10,000 under $25,000	5,069	85,986	32,623	1,237	477	25,980	4,636	26,914
$25,000 under $50,000	3,087	114,397	63,280	1,908	4,928	20,573	2,568	23,667
$50,000 under $100,000	3,408	247,600	138,818	3,730	21,001	36,955	2,909	40,211
$100,000 under $200,000	2,338	325,802	218,541	4,661	24,021	39,128	2,333	39,449
$200,000 under $500,000	1,486	440,544	326,759	3,936	33,907	27,639	1,357	30,524
$500,000 under $1,000,000	268	180,442	143,634	3,429	11,129	9,176	252	9,594
$1,000,000 under $5,000,000	90	128,222	107,195	634	8,053	4,902	86	5,072
$5,000,000 or more	-	-	-	-	-	-	-	-
	Retail trade							
	Total							
Total	1,689,230	89,315,223	65,445,491	1,170,455	7,490,430	5,766,606	1,216,735	6,608,479
Under $1,000	222,630	90,920	64,840	12,668	1,786	[1]71,884	78,298	15,055
$1,000 under $2,500	149,742	246,288	144,951	10,877	4,344	[1]20,880	81,729	43,503
$2,500 under $5,000	136,324	495,904	296,183	17,715	13,539	9,324	82,289	72,164
$5,000 under $10,000	143,975	1,045,707	650,864	26,398	47,311	70,719	99,690	146,238
$10,000 under $25,000	263,301	4,397,610	2,859,969	105,774	253,128	322,444	191,854	491,400
$25,000 under $50,000	266,796	9,732,699	6,570,382	192,883	688,038	884,244	221,788	1,022,662
$50,000 under $100,000	251,672	17,981,299	12,684,964	267,489	1,518,932	1,504,474	224,586	1,614,824
$100,000 under $200,000	168,299	23,402,989	17,271,818	255,558	2,129,372	1,615,173	155,430	1,691,157
$200,000 under $500,000	73,435	21,093,888	16,058,380	200,153	1,992,381	1,131,535	69,117	1,171,237
$500,000 under $1,000,000	10,690	7,178,911	5,807,278	56,733	571,247	240,724	9,807	253,429
$1,000,000 under $5,000,000	2,343	3,473,082	2,887,275	23,558	257,999	77,537	2,124	83,614
$5,000,000 or more	23	175,926	148,587	649	12,353	3,196	23	3,196

Footnotes at end of table.

Table 2.4 —RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of businesses	Net profit: Amount	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of businesses	Net profit: Amount
	Wholesale and retail trade—Continued															
	Retail trade—Continued															
	Building materials, hardware, and farm equipment								General merchandise stores							
									Total							
Total	53,794	4,446,219	3,374,662	56,880	378,947	263,918	41,044	309,917	404,838	4,916,320	3,433,257	93,744	244,355	388,912	240,014	511,265
Under $1,000	4,504	4,656	3,341	285	61	[1]1,877	1,857	973	153,435	61,678	39,517	5,894	506	[1]34,761	56,812	10,080
$1,000 under $2,500									82,344	132,989	66,351	4,205	865	3,606	50,125	27,180
$2,500 under $5,000	3,816	15,272	10,054	921	158	[1]1,776	2,542	1,407	51,981	181,961	96,770	4,526	725	17,956	34,584	31,271
$5,000 under $10,000	5,184	38,100	25,442	1,527	938	[1]786	2,872	4,905	37,141	259,301	154,427	3,956	3,322	35,143	28,853	45,497
$10,000 under $25,000	7,529	128,388	86,709	3,574	5,397	9,006	5,634	15,252	34,857	549,654	323,142	12,203	10,031	77,966	29,788	88,249
$25,000 under $50,000	9,192	340,481	242,254	6,672	15,378	30,638	7,445	38,499	19,354	689,047	492,278	15,322	22,037	64,048	15,651	74,330
$50,000 under $100,000	10,435	749,044	536,439	11,529	57,412	59,989	8,770	68,192	15,525	1,079,473	807,106	18,315	52,420	92,840	14,538	98,830
$100,000 under $200,000	7,493	1,032,054	773,959	11,513	106,410	69,602	6,770	75,617	7,489	1,022,277	774,510	12,106	67,952	72,968	7,047	75,846
$200,000 under $500,000	4,621	1,385,944	1,068,797	14,042	138,434	76,297	4,213	80,767	2,342	645,948	466,875	10,691	59,095	44,067	2,270	44,586
$500,000 under $1,000,000	902	599,789	498,011	5,614	44,450	19,184	831	20,226	322	216,076	156,437	5,353	20,268	11,419	303	11,704
$1,000,000 under $5,000,000	118	152,491	129,656	1,203	10,309	3,641	110	4,079	47	71,444	50,271	1,122	6,778	3,622	42	3,654
$5,000,000 or more	-	-	-	-	-	-	-	-	1	6,472	5,573	51	356	38	1	38
	General merchandise stores—Continued															
	Direct selling establishments								Other general merchandise stores							
Total	326,306	1,493,644	893,460	25,710	33,211	153,713	187,186	237,230	78,532	3,422,676	2,539,797	68,034	211,144	235,199	52,828	274,035
Under $1,000	140,656	58,007	35,996	3,588	352	[1]27,820	54,958	9,846	12,779	3,671	3,521	2,306	154	[1]6,941	3,872	927
$1,000 under $2,500	76,870	123,548	59,566	3,496	738	6,037	48,107	26,487	5,474	9,441	6,785	709	127	[1]2,431		
$2,500 under $5,000	47,892	168,219	87,624	3,336	673	18,318	32,683	29,888	4,089	13,742	9,146	1,190	52	[1]362	6,491	9,427
$5,000 under $10,000	30,150	206,636	121,229	2,468	2,504	30,326	24,263	37,453	6,991	52,665	33,198	1,488	818	4,817		
$10,000 under $25,000	20,187	310,009	156,184	4,442	3,846	59,962	17,709	64,511	14,670	239,645	166,958	7,761	6,185	18,004	12,079	23,738
$25,000 under $50,000	6,252	216,528	141,681	3,822	5,718	30,233	5,419	31,887	13,102	472,519	350,597	11,500	16,319	33,815	10,232	42,443
$50,000 under $100,000	3,178	205,869	141,503	2,862	6,276	24,217	2,927	24,717	12,347	873,604	665,603	15,453	46,144	68,623	11,611	74,113
$100,000 under $200,000	882	124,970	93,022	932	8,332	8,459	881	8,460	6,607	897,307	681,488	11,174	59,620	64,509	6,166	67,386
$200,000 under $500,000	205	57,808	41,907	573	2,509	2,815	205	2,815	2,137	588,140	424,968	10,118	56,586	41,252	2,065	41,771
$500,000 under $1,000,000	32	19,129	14,288	174	2,056	668	32	668	290	196,947	142,149	5,179	18,212	10,751	271	11,036
$1,000,000 under $5,000,000	2	2,921	460	17	207	498	2	498	45	68,523	49,811	1,105	6,571	3,124	40	3,156
$5,000,000 or more	-	-	-	-	-	-	-	-	1	6,472	5,573	51	356	38	1	38
	Food stores															
	Total								Grocery stores							
Total	209,117	17,732,053	14,463,661	175,307	977,377	847,885	169,154	931,952	155,120	15,004,467	12,513,604	136,401	713,147	617,326	125,886	686,991
Under $1,000	5,123	1,584	2,258	591	21	[1]3,702	4,041	1,513	4,379	5,018	4,978	648	10	[1]4,141	4,595	3,142
$1,000 under $2,500	7,151	11,734	8,842	548	54	[1]1,821										
$2,500 under $5,000	10,531	40,855	28,946	790	621	[1]744	6,407	5,255	6,535	25,321	20,121	473	201	[1]1,457		
$5,000 under $10,000	13,520	97,584	73,914	1,599	3,393	5,003	10,223	9,218	9,081	66,533	53,700	1,144	359	3,632	7,278	5,814
$10,000 under $25,000	33,625	575,143	449,607	9,063	15,349	35,044	24,375	49,152	24,208	416,158	351,713	5,513	6,599	13,171	16,755	24,699
$25,000 under $50,000	44,952	1,659,840	1,311,886	24,387	50,209	113,605	38,135	130,695	33,449	1,235,637	1,034,068	15,906	18,113	58,663	27,098	74,318
$50,000 under $100,000	45,655	3,237,884	2,624,032	36,080	123,075	216,501	41,049	228,182	36,162	2,568,835	2,169,387	25,811	56,471	144,310	31,994	153,583
$100,000 under $200,000	29,063	4,001,376	3,286,074	36,752	220,613	205,270	26,651	217,033	24,006	3,314,266	2,781,374	29,050	136,299	158,687	22,033	169,532
$200,000 under $500,000	15,342	4,554,965	3,744,290	38,673	296,229	185,889	14,451	193,160	13,372	3,995,730	3,307,022	32,358	242,776	157,102	12,532	163,914
$500,000 under $1,000,000	3,292	2,218,720	1,831,407	16,986	162,430	64,989	3,032	68,038	3,094	2,087,199	1,723,185	15,968	151,193	60,393	2,838	63,390
$1,000,000 under $5,000,000	855	1,263,654	1,043,649	9,519	100,294	26,998	782	28,853	826	1,221,056	1,009,300	9,211	96,037	26,113	755	27,746
$5,000,000 or more	8	68,714	58,756	319	5,089	853	8	853	8	68,714	58,756	319	5,089	853	8	853
	Food stores—Continued								Automotive dealers and service stations							
	Other food stores								Total							
Total	53,997	2,727,586	1,950,057	38,906	264,230	230,559	43,268	244,961	283,281	28,954,881	22,972,972	214,324	2,076,491	1,332,609	224,517	1,484,571
Under $1,000	3,115	801	888	212	21	[1]1,323	3,225	1,338	6,633	2,250	2,655	592	359	[1]5,894	5,262	3,041
$1,000 under $2,500	4,780	7,499	5,234	279	44	[1]59			7,410	13,254	8,985	779	491	[1]1,787		
$2,500 under $5,000	3,996	15,534	8,825	317	420	713	2,628	2,288	12,962	47,336	31,687	1,299	3,057	292	6,431	7,606
$5,000 under $10,000	4,439	31,051	20,214	455	3,034	1,371	2,945	3,404	17,346	130,675	91,442	2,865	10,054	4,993	10,493	14,267
$10,000 under $25,000	9,417	158,985	97,894	3,550	8,750	21,873	7,620	24,453	33,218	561,263	434,773	7,551	25,295	19,700	23,092	41,931
$25,000 under $50,000	11,503	424,203	277,818	8,481	32,096	54,942	11,037	56,377	44,728	1,670,714	1,303,121	16,860	81,893	89,848	34,260	116,929
$50,000 under $100,000	9,493	669,049	454,645	10,269	66,604	72,191	9,055	74,599	61,511	4,551,414	3,587,592	41,466	283,725	255,215	53,094	285,648
$100,000 under $200,000	5,057	687,110	504,700	7,702	84,314	46,583	4,618	47,501	64,523	9,127,201	7,130,125	68,649	688,372	481,115	59,217	504,784
$200,000 under $500,000	1,970	559,235	437,268	6,315	53,453	28,787	1,919	29,246	29,856	8,503,891	6,702,438	53,518	707,007	382,546	28,064	396,361
$500,000 under $1,000,000	198	131,521	108,222	1,018	11,237	4,596	194	4,648	4,091	2,788,420	2,343,485	13,588	178,508	78,146	3,711	83,509
$1,000,000 under $5,000,000	29	42,598	34,349	308	4,257	885	27	1,107	992	1,486,267	1,272,352	7,048	94,401	27,287	882	29,347
$5,000,000 or more	-	-	-	-	-	-	-	-	11	72,196	64,317	109	3,329	1,148	11	1,148

Footnotes at end of table.

Table 2.4—RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit		Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit	
							Number of businesses	Amount							Number of businesses	Amount
	Wholesale and retail trade—Continued															
	Retail trade—Continued															
	Automotive dealers and service stations—Continued															
	Motor vehicle dealers								Gasoline service stations							
Total	39,732	5,785,810	4,863,131	27,751	301,928	164,132	27,366	206,571	203,636	20,094,355	15,781,282	148,169	1,551,549	983,812	170,240	1,056,070
Under $1,000	3,010	3,689	3,755	290	-	[1]2,948	1,310	1,088	2,103	586	742	222	140	[1]1,392	1,950	1,107
$1,000 under $2,500									2,632	5,146	3,092	35	483	[1]203		
$2,500 under $5,000	4,155	15,166	10,462	48	1,571	[1]781	3,836	5,370	4,946	18,137	12,026	404	1,425	982	2,525	2,564
$5,000 under $10,000	4,152	29,160	21,669	276	494	[1]86			9,296	70,071	50,487	889	8,246	1,898	6,055	5,390
$10,000 under $25,000	3,524	59,854	41,470	771	426	4,505	2,249	7,937	24,415	415,025	327,121	4,165	23,040	15,551	17,329	27,095
$25,000 under $50,000	5,974	224,151	163,398	2,327	8,028	13,070	4,176	18,036	33,401	1,251,278	991,862	11,450	63,032	68,277	26,644	81,958
$50,000 under $100,000	5,796	422,259	334,004	2,519	20,302	21,006	4,539	27,362	50,094	3,712,364	2,948,030	33,233	239,094	198,020	43,601	217,781
$100,000 under $200,000	5,524	798,059	641,422	4,330	34,699	36,212	4,662	41,496	53,518	7,560,515	5,928,206	54,366	593,951	388,210	49,837	402,122
$200,000 under $500,000	4,631	1,488,806	1,265,576	6,514	79,682	41,390	3,992	47,947	21,753	5,960,806	4,627,507	37,089	538,501	276,413	20,860	281,326
$500,000 under $1,000,000	2,200	1,544,741	1,338,757	5,982	85,062	32,447	1,934	36,340	1,338	881,514	715,542	4,690	67,158	30,572	1,304	31,153
$1,000,000 under $5,000,000	759	1,156,677	1,004,607	4,616	69,202	18,605	661	20,283	136	189,965	150,361	1,595	15,612	5,048	131	5,138
$5,000,000 or more	7	43,248	38,011	78	2,462	712	7	712	4	28,948	26,306	31	867	436	4	436
	Automotive dealers and service stations--Continued															
	Other automotive dealers								Apparel and accessory stores							
Total	39,913	3,074,716	2,328,559	38,404	223,014	184,665	26,911	221,930	52,552	3,220,983	2,161,952	32,499	294,055	312,330	41,097	345,652
Under $1,000	3,325	1,295	831	252	219	[1]2,083	2,002	846	4,451	4,257	3,403	393	135	[1]2,292	1,886	596
$1,000 under $2,500	2,973	4,788	3,220	572	8	[1]1,055										
$2,500 under $5,000	3,861	14,033	9,199	847	61	91	2,179	2,863	2,503	9,272	4,089	244	460	957	3,920	5,730
$5,000 under $10,000	3,898	31,444	19,286	1,700	1,314	3,181	2,329	5,686	4,225	30,497	20,522	562	3,047	[1]735		
$10,000 under $25,000	5,279	86,384	66,182	2,615	1,829	[1]356	3,514	6,899	7,785	130,138	83,933	1,663	12,889	2,867	4,883	14,519
$25,000 under $50,000	5,353	195,285	147,861	3,083	10,833	8,501	3,440	16,935	11,592	427,200	294,596	5,061	25,147	43,358	9,462	48,304
$50,000 under $100,000	5,621	416,791	305,558	5,714	24,329	36,189	4,954	40,505	12,357	872,050	584,410	9,044	63,299	95,043	11,469	101,666
$100,000 under $200,000	5,481	768,627	560,497	9,953	59,722	56,693	4,718	61,166	7,230	973,582	653,678	8,788	92,204	109,500	7,115	109,818
$200,000 under $500,000	3,472	1,054,279	809,355	9,915	88,824	64,743	3,212	67,088	2,212	629,533	421,976	5,772	76,946	52,331	2,168	53,597
$500,000 under $1,000,000	553	362,165	289,186	2,916	26,288	15,127	473	16,016	174	115,748	76,851	774	15,464	9,450	172	9,507
$1,000,000 under $5,000,000	97	139,625	117,384	837	9,587	3,634	90	3,926	23	28,706	18,494	198	4,464	1,851	22	1,915
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Furniture, home furnishings, and equipment								Eating places							
Total	80,144	4,676,356	3,136,202	70,702	479,858	387,663	61,382	442,639	188,719	7,911,917	4,244,843	214,517	1,518,916	660,631	139,219	776,062
Under $1,000	2,642	1,140	920	395	113	[1]1,892	3,591	2,047	6,913	3,398	1,952	1,315	53	[1]4,235	2,320	698
$1,000 under $2,500	6,316	11,687	7,651	713	473	[1]2,738			8,335	14,159	8,443	638	959	[1]919	3,695	2,542
$2,500 under $5,000	5,952	21,939	13,783	702	884	[1]566	3,066	2,499	12,080	46,400	30,292	2,392	3,255	[1]3,410	6,507	4,211
$5,000 under $10,000	5,113	39,076	22,360	1,185	1,348	3,413	4,081	5,666	17,689	130,055	77,696	5,643	13,418	3,110	11,560	14,981
$10,000 under $25,000	16,228	267,273	160,926	7,513	17,268	29,120	11,928	41,538	49,391	831,204	490,630	25,773	94,343	48,238	34,020	83,054
$25,000 under $50,000	16,825	614,298	378,863	12,160	55,076	71,481	14,185	80,702	44,871	1,618,497	892,756	47,792	231,619	155,457	37,221	181,302
$50,000 under $100,000	13,904	1,011,454	673,607	15,929	88,138	95,201	12,469	103,842	32,836	2,274,268	1,206,881	58,816	446,391	224,002	29,008	238,083
$100,000 under $200,000	8,863	1,245,321	862,223	15,690	133,170	100,595	7,992	108,983	12,689	1,744,048	907,989	42,107	400,456	147,292	11,243	155,958
$200,000 under $500,000	3,763	1,077,973	735,081	13,100	136,024	76,320	3,581	79,359	3,599	1,025,365	518,057	25,310	270,724	79,089	3,359	82,222
$500,000 under $1,000,000	475	295,646	213,717	2,638	36,407	14,132	430	14,742	283	178,518	86,788	3,760	45,751	10,613	258	11,317
$1,000,000 under $5,000,000	63	90,549	67,071	677	10,957	2,597	59	3,261	33	46,005	23,359	971	11,947	1,394	28	1,694
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Drinking places								Drug and proprietary stores							
Total	97,250	3,558,249	1,979,802	93,312	430,249	346,694	74,869	398,365	20,582	2,504,214	1,683,137	25,980	262,951	284,178	19,214	288,879
Under $1,000	3,053	3,428	2,322	361	235	[1]1,784	2,683	1,199								
$1,000 under $2,500																
$2,500 under $5,000	4,491	18,046	11,952	404	1,291	[1]909			2,063	22,082	12,618	180	340	5,210	1,529	5,980
$5,000 under $10,000	10,028	74,780	41,836	2,689	6,004	[1]1,773	5,374	6,319								
$10,000 under $25,000	27,559	482,600	290,544	15,088	30,297	29,957	20,741	48,830								
$25,000 under $50,000	29,647	1,073,490	614,205	29,361	98,579	120,289	25,501	129,697	2,296	94,543	61,666	1,319	6,120	11,738	2,220	12,043
$50,000 under $100,000	18,510	1,264,701	686,730	31,537	176,153	143,750	17,009	149,842	5,713	424,179	279,428	4,651	34,397	54,782	5,177	57,261
$100,000 under $200,000	3,234	425,871	215,246	9,576	75,048	41,593	2,909	46,448	7,251	1,015,825	677,970	11,428	107,312	123,130	7,113	123,938
$200,000 under $500,000	677	179,638	97,231	4,065	32,996	14,225	625	14,356	3,133	852,355	580,238	7,686	103,616	83,963	3,061	84,175
$500,000 under $1,000,000	49	33,543	19,207	153	9,100	1,033	25	1,361	114	77,916	57,727	616	9,124	4,602	102	4,729
$1,000,000 under $5,000,000	2	2,152	529	78	546	313	2	313	12	17,314	13,490	100	2,042	753	12	753
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.4—RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit		Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit	
							Number of businesses	Amount							Number of businesses	Amount
	Wholesale and retail trade—Continued															
	Retail trade—Continued															
	Liquor stores								Antique and secondhand stores							
Total	26,966	2,984,864	2,426,662	24,936	127,014	177,382	22,771	188,256	45,855	592,911	373,178	14,013	40,349	44,866	25,659	77,476
Under $1,000									9,053	3,961	2,135	470	182	[1]2,641	2,647	610
$1,000 under $2,500	1,008	2,313	2,115	28	37	[1]733			8,839	14,832	12,054	824	95	[1]6,010	3,322	1,105
$2,500 under $5,000							1,669	1,388	5,922	21,066	13,268	2,207	453	[1]4,907	2,125	1,444
$5,000 under $10,000	2,589	36,452	29,520	714	819	[1]158			7,464	54,935	29,793	1,241	219	6,429	6,064	10,143
$10,000 under $25,000									9,841	157,081	93,342	3,982	6,424	12,400	7,320	20,888
$25,000 under $50,000	5,728	214,784	168,228	2,500	5,660	15,122	4,783	18,747	2,291	78,598	44,909	1,578	6,506	13,823	2,031	15,236
$50,000 under $100,000	7,343	538,616	433,773	4,620	17,367	36,682	6,589	38,323	1,791	127,631	82,241	2,392	11,499	17,424	1,617	18,238
$100,000 under $200,000	6,589	938,816	756,458	7,924	45,323	60,843	6,158	62,711	438	58,613	39,904	662	7,008	3,602	364	4,445
$200,000 under $500,000	3,363	962,498	786,562	7,718	43,705	55,175	3,244	56,085	186	52,360	34,758	553	6,798	4,115	140	4,521
$500,000 under $1,000,000	287	190,828	161,363	1,057	10,074	6,748	271	7,283	25	14,792	12,836	76	673	740	25	740
$1,000,000 under $5,000,000	59	100,557	88,643	375	4,029	3,703	57	3,719	5	9,042	7,938	28	492	[1]109	4	106
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Retail trade—Continued															
	Other retail trade								Wholesale and retail trade not allocable							
Total	226,132	7,816,256	5,195,163	154,241	659,868	719,538	157,795	853,445	28,602	645,649	427,729	10,962	31,633	61,749	17,179	76,471
Under $1,000	32,195	14,215	12,769	2,748	432	[1]14,245	11,426	2,421	4,632	1,919	1,359	164	1	[1]2,007	3,799	2,280
$1,000 under $2,500	23,070	37,053	25,360	2,792	1,028	[1]9,212	12,034	5,331	5,404	8,525	3,498	333	12	50		
$2,500 under $5,000	25,329	91,035	53,671	4,202	2,624	2,411	16,598	15,658	3,791	13,650	4,922	815	111	643	4,545	9,834
$5,000 under $10,000	25,583	185,663	110,052	4,973	5,564	15,955	17,862	30,560	4,005	28,522	10,100	957	294	5,863		
$10,000 under $25,000	39,952	662,715	407,994	18,630	34,722	53,254	27,618	81,606	5,349	89,836	39,965	1,997	1,810	18,976	4,299	20,547
$25,000 under $50,000	35,320	1,251,207	765,620	29,871	89,814	154,837	30,894	176,178	2,350	75,517	47,460	1,842	1,144	13,300	2,072	14,301
$50,000 under $100,000	26,092	1,850,585	1,182,725	33,110	165,056	213,045	23,797	226,717	1,711	118,084	75,925	1,698	8,950	7,925	1,342	10,319
$100,000 under $200,000	13,437	1,818,005	1,193,682	30,363	185,504	199,663	12,851	205,576	887	120,594	87,619	1,351	7,069	10,198	702	10,902
$200,000 under $500,000	4,341	1,223,418	902,077	19,025	120,807	77,518	3,941	82,048	371	109,127	86,069	1,373	7,556	5,308	322	6,675
$500,000 under $1,000,000	676	448,915	349,449	6,118	38,998	19,668	647	20,273	84	52,890	46,789	310	3,411	1,005	83	1,019
$1,000,000 under $5,000,000	134	204,901	171,823	2,239	11,740	5,487	124	5,920	18	26,985	24,023	122	1,275	488	15	594
$5,000,000 or more	3	28,544	19,941	170	3,579	1,157	3	1,157	-	-	-	-	-	-	-	-
	Finance, insurance, and real estate															
	Total								Finance							
Total	565,898	8,345,823	1,721,028	319,385	549,257	2,561,379	430,153	2,935,162	32,753	568,632	232,671	12,244	45,758	95,433	22,027	157,783
Under $1,000	109,744	43,414	6,908	10,588	1,362	[1]79,044	43,909	13,372	9,158	2,559	3,593	692	406	[1]23,160	2,424	666
$1,000 under $2,500	90,158	153,082	5,610	21,981	1,876	[1]19,157	58,329	49,201	4,707	8,206	1,716	959	286	[1]2,093	3,122	1,781
$2,500 under $5,000	86,711	320,238	7,013	20,691	1,694	104,763	69,887	131,975	4,194	14,226	307	603	306	2,736	3,348	6,393
$5,000 under $10,000	93,397	675,421	19,053	29,031	9,025	315,789	84,229	346,157	5,021	38,540	3,015	717	1,246	16,174	4,615	21,658
$10,000 under $25,000	111,053	1,745,858	64,395	62,460	56,731	903,491	104,553	945,090	6,147	97,506	4,090	3,337	9,389	37,022	5,431	44,709
$25,000 under $50,000	45,292	1,561,442	102,132	51,326	128,199	714,854	42,818	738,716	2,060	71,843	9,683	1,838	4,270	26,845	1,854	32,354
$50,000 under $100,000	19,113	1,313,386	221,371	40,595	130,930	411,705	17,594	438,278	1,041	70,030	6,186	1,001	6,266	26,426	984	32,502
$100,000 under $200,000	6,810	931,407	398,976	25,306	91,115	145,472	5,852	163,416	179	27,003	448	1,960	2,140	5,582	122	7,693
$200,000 under $500,000	2,945	847,345	462,563	23,307	68,186	55,687	2,502	78,431	133	39,122	20,111	263	1,427	5,352	94	7,249
$500,000 under $1,000,000	492	343,318	186,646	15,506	24,757	5,965	348	16,880	86	62,766	50,754	810	4,695	1,227	15	1,942
$1,000,000 under $5,000,000	176	294,908	147,253	16,996	18,999	1,950	129	12,862	23	50,543	46,959	64	542	[1]714	16	670
$5,000,000 or more	7	116,004	99,108	1,598	16,383	[1]96	3	784	4	86,288	85,809	-	14,785	36	2	166
	Insurance agents, brokers, and service								Real estate							
									Total							
Total	190,750	2,937,920	376,022	65,467	235,903	1,244,560	163,697	1,305,594	342,395	4,839,271	1,112,335	241,674	267,596	1,221,386	244,429	1,471,785
Under $1,000	28,218	14,002	761	1,109	143	[1]4,752	16,994	5,528	72,368	26,853	2,554	8,787	813	[1]51,132	24,491	7,178
$1,000 under $2,500	26,626	45,107	995	9,177	283	[1]17,780	17,971	17,060	58,825	99,769	2,899	11,845	1,307	716	37,236	30,360
$2,500 under $5,000	26,460	99,589	2,696	3,473	441	36,973	22,163	41,560	56,057	206,423	4,010	16,615	947	65,054	44,376	84,022
$5,000 under $10,000	32,855	236,579	9,042	6,272	3,749	119,679	31,077	123,228	55,521	400,302	6,996	22,042	4,030	179,936	48,537	201,271
$10,000 under $25,000	46,514	746,857	18,200	16,945	27,499	437,745	45,923	440,696	58,392	901,495	42,105	42,178	19,843	428,724	53,199	459,685
$25,000 under $50,000	20,399	697,525	24,080	15,625	72,109	380,725	20,124	383,160	22,833	792,074	68,369	33,863	51,820	307,284	20,840	323,202
$50,000 under $100,000	6,813	466,386	54,288	8,450	61,097	196,546	6,679	196,799	11,259	776,970	160,897	31,144	63,567	188,733	9,931	208,977
$100,000 under $200,000	1,800	256,210	98,617	2,377	27,690	60,587	1,734	61,621	4,831	648,194	299,911	20,969	61,285	79,303	3,996	94,102
$200,000 under $500,000	931	265,547	130,867	1,632	30,877	27,092	898	28,197	1,881	542,676	311,585	21,412	35,882	23,243	1,510	42,985
$500,000 under $1,000,000	102	68,574	26,273	240	7,783	5,608	102	5,608	304	211,978	109,619	14,456	12,279	[1]870	231	9,330
$1,000,000 under $5,000,000	32	41,544	10,203	167	4,232	2,137	32	2,137	121	202,821	90,091	16,765	14,225	527	81	10,055
$5,000,000 or more	-	-	-	-	-	-	-	-	3	29,716	13,299	1,598	1,598	[1]132	1	618

Footnotes at end of table.

Table 2.4—RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of businesses	Net profit: Amount	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of businesses	Net profit: Amount
	Finance, insurance, and real estate—Continued															
	Real estate—Continued															
	Operators, except developers, and lessors of buildings								Lessors of real property other than buildings							
Total	17,705	442,627	48,412	88,827	27,972	[1]20,837	8,114	45,264	22,450	53,016	8,870	7,079	1,485	3,798	11,978	16,536
Under $1,000	2,547	1,195	176	1,314	119	[1]5,338			13,364	5,757	6	1,915	92	[1]4,022		
$1,000 under $2,500	2,911	4,866	146	3,219	133	[1]3,555	2,482	1,537	4,181	6,500	-	1,382	354	[1]1,479	8,310	3,312
$2,500 under $5,000	3,693	12,585	267	3,979	88	[1]3,434			3,474	11,350	-	1,833	25	2,274		
$5,000 under $10,000	3,215	22,004	1,569	3,981	562	2,116	1,988	5,930	1,270	11,588	142	1,450	15	5,289	3,573	11,249
$10,000 under $25,000	2,331	39,268	981	8,165	850	[1]588	1,758	7,797								
$25,000 under $50,000	1,503	55,929	3,909	11,943	3,110	4,509	1,099	8,936								
$50,000 under $100,000	843	58,491	4,247	10,111	3,636	3,753	578	8,826	140	10,424	4,668	342	437	1,062	75	1,136
$100,000 under $200,000	378	52,996	18,158	8,743	3,353	[1]2,697	108	3,814								
$200,000 under $500,000	185	55,976	1,175	14,324	3,835	[1]7,885	59	3,404	20	5,785	2,657	138	245	618	19	783
$500,000 under $1,000,000	58	42,112	1,615	9,659	4,630	[1]5,541	21	1,732	-	-	-	-	-	-	-	-
$1,000,000 under $5,000,000	38	67,489	2,870	11,791	6,058	[1]2,045	20	2,670	1	1,612	1,397	19	317	56	1	56
$5,000,000 or more	3	29,716	13,299	1,598	1,598	[1]132	1	618	-	-	-	-	-	-	-	-
	Agents, brokers, and managers								Other real estate							
Total	257,905	2,669,523	232,271	107,162	84,895	987,565	189,355	1,106,508	44,335	1,674,105	822,782	38,606	153,244	250,860	34,982	303,477
Under $1,000	51,152	17,886	2,155	4,814	70	[1]33,264	15,906	4,836	5,305	2,015	217	744	532	[1]8,508		
$1,000 under $2,500	47,228	80,840	2,099	6,710	583	7,077	31,758	26,822	4,505	7,563	654	534	237	[1]1,327	4,557	2,227
$2,500 under $5,000	44,635	166,488	2,595	9,939	688	59,038	36,660	70,129	4,255	16,000	1,148	864	146	7,176	3,749	8,218
$5,000 under $10,000	45,652	329,677	8,171	14,627	2,419	160,268	41,027	171,491	5,740	42,287	3,256	2,360	1,045	15,511	4,959	21,026
$10,000 under $25,000	45,290	686,106	19,491	24,555	11,518	369,733	41,759	382,623	10,415	170,867	21,491	9,082	7,464	56,331	9,353	65,319
$25,000 under $50,000	15,379	527,776	24,311	16,003	17,603	235,739	14,600	242,235	5,862	204,545	40,149	5,723	31,107	66,714	5,117	71,635
$50,000 under $100,000	6,256	429,968	55,273	15,273	22,815	134,954	5,774	141,358	4,157	288,296	101,377	5,647	37,116	50,005	3,576	58,772
$100,000 under $200,000	1,888	246,454	64,452	6,779	17,240	44,366	1,539	48,283	2,517	342,339	212,633	5,412	40,255	36,915	2,301	41,286
$200,000 under $500,000	329	97,065	30,015	3,257	5,632	9,633	261	13,601	1,347	383,850	277,738	3,693	26,170	20,877	1,171	25,197
$500,000 under $1,000,000	80	53,920	17,171	2,947	2,852	1,582	64	3,180	166	115,946	90,833	1,850	4,797	3,089	146	4,418
$1,000,000 under $5,000,000	16	33,323	12,538	2,258	3,475	[1]1,561	7	1,950	66	100,397	73,286	2,697	4,375	4,077	53	5,379
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Services															
	Total								Hotels, rooming houses, camps, and other lodgings							
									Total							
Total	2,506,995	40,869,473	7,312,335	1,765,425	6,367,979	15,063,044	2,008,045	15,992,810	96,119	1,818,888	396,741	270,246	229,110	110,845	53,389	229,218
Under $1,000	467,348	201,182	44,033	60,174	9,567	[1]193,186	225,812	74,780	10,804	4,030	565	5,208	495	[1]14,217	1,927	555
$1,000 under $2,500	419,648	699,728	87,001	65,982	19,207	175,597	322,161	304,736	13,597	22,373	1,867	7,212	821	[1]13,904	4,739	2,613
$2,500 under $5,000	371,148	1,351,957	179,593	94,032	43,773	483,723	314,681	590,685	14,072	50,419	4,111	13,518	1,746	[1]5,656	7,160	6,774
$5,000 under $10,000	386,141	2,753,052	383,228	157,165	144,879	1,142,070	342,130	1,237,179	15,876	117,672	10,768	24,041	5,325	1,727	9,163	14,238
$10,000 under $25,000	402,738	6,446,733	1,117,168	336,703	726,004	2,340,961	361,525	2,492,678	23,428	371,510	51,289	68,864	28,226	23,695	15,051	52,473
$25,000 under $50,000	239,900	8,580,642	1,490,523	359,304	1,305,200	3,404,667	228,379	3,469,971	9,922	348,602	66,244	50,266	33,329	48,139	8,363	58,182
$50,000 under $100,000	162,232	11,192,673	1,732,764	384,263	1,908,326	4,799,829	157,977	4,844,835	5,526	373,316	72,590	50,377	58,170	45,390	4,735	51,869
$100,000 under $200,000	47,916	6,264,088	1,166,545	204,156	1,290,246	2,321,358	46,200	2,352,056	2,220	289,329	93,666	30,020	52,604	17,899	1,683	26,571
$200,000 under $500,000	8,904	2,473,098	792,238	73,164	649,200	496,923	8,288	522,670	573	155,245	69,005	11,795	28,245	10,510	528	13,262
$500,000 under $1,000,000	824	536,437	188,364	19,627	154,456	62,700	724	70,024	78	51,755	14,788	5,378	10,096	[1]635	31	1,920
$1,000,000 under $5,000,000	190	315,040	107,832	9,534	99,751	26,393	163	31,118	23	34,637	11,848	3,567	10,053	[1]2,103	9	761
$5,000,000 or more	6	54,843	23,046	1,321	17,370	2,009	5	2,078	-	-	-	-	-	-	-	-
	Hotels, rooming houses, camps, and other lodgings--Continued															
	Tourist courts and motels								Trailer parks and camps							
Total	36,438	888,888	135,108	150,329	124,968	55,454	20,458	109,434	33,440	536,074	152,442	82,168	40,969	31,593	15,773	73,524
Under $1,000	2,354	845	66	1,117	40	[1]2,352			5,880	1,738	372	3,235	391	[1]10,149		
$1,000 under $2,500	3,531	5,772	347	3,165	228	[1]6,452	5,800	5,565	4,409	7,111	652	2,467	292	[1]5,927	2,017	1,219
$2,500 under $5,000	5,146	18,195	2,117	6,437	881	[1]6,120			3,766	13,482	1,326	4,630	301	[1]2,850		
$5,000 under $10,000	5,177	38,000	1,343	9,342	2,415	[1]3,503			5,758	43,574	5,329	10,391	362	2,191	3,959	6,146
$10,000 under $25,000	10,420	166,603	13,753	37,826	14,631	6,395	6,381	20,756	8,075	133,184	25,554	22,851	7,579	9,781	5,210	18,703
$25,000 under $50,000	5,043	173,815	16,527	26,238	16,970	28,409	4,505	31,312	3,294	121,782	36,786	18,957	10,895	12,933	2,495	18,747
$50,000 under $100,000	3,240	217,915	25,825	36,749	35,225	23,483	2,619	27,731	1,540	101,510	25,025	11,264	10,842	16,397	1,464	18,027
$100,000 under $200,000	1,264	163,579	42,898	19,501	32,342	10,408	926	16,032	511	64,364	34,639	4,502	4,092	4,534	423	5,633
$200,000 under $500,000	215	64,217	22,663	6,006	12,187	5,194	203	6,330	206	48,828	22,555	3,794	6,066	4,819	205	5,049
$500,000 under $1,000,000	38	26,009	6,034	2,557	6,035	[1]2	20	1,157	1	501	204	77	149	[1]136	-	-
$1,000,000 under $5,000,000	10	13,938	3,535	1,391	4,014	[1]6	4	551	-	-	-	-	-	-	-	-
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.4.—RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of businesses	Net profit: Amount	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of businesses	Net profit: Amount
	Services—Continued															
	Hotels, rooming houses, camps, and other lodgings—Continued								Personal services							
	Other lodging places								Total							
Total	26,241	393,926	109,191	37,749	63,173	23,798	17,158	46,260	556,018	6,259,573	1,446,321	328,308	1,401,477	1,539,196	468,618	1,637,310
Under $1,000	2,570	1,447	127	856	64	[1]1,716	3,517	1,274	76,112	38,602	9,721	8,897	856	[1]11,594	37,983	11,737
$1,000 under $2,500	5,657	9,490	868	1,580	301	[1]1,525			94,479	165,625	28,113	10,688	4,868	55,148	80,162	68,458
$2,500 under $5,000	5,160	18,742	668	2,451	564	3,314	3,547	4,227	116,889	429,007	64,206	20,722	17,327	176,936	106,162	188,264
$5,000 under $10,000	4,941	36,098	4,096	4,308	2,548	3,039	4,149	5,749	122,916	867,402	118,124	39,654	60,725	392,800	113,120	404,452
$10,000 under $25,000	4,933	71,723	11,982	8,187	6,016	7,519	3,460	13,014	87,161	1,409,769	290,251	71,210	328,198	348,843	76,203	374,558
$25,000 under $50,000	1,585	53,005	12,931	5,071	5,464	6,797	1,363	8,123	35,930	1,236,097	335,939	65,261	356,670	245,444	33,646	250,320
$50,000 under $100,000	746	53,891	21,740	2,364	12,103	5,510	652	6,111	16,211	1,098,826	313,207	60,880	309,936	194,001	15,244	199,456
$100,000 under $200,000	445	61,386	16,129	6,017	16,170	2,957	334	4,906	5,360	722,739	194,186	39,833	229,842	106,527	5,176	108,194
$200,000 under $500,000	152	42,200	23,787	1,995	9,992	497	120	1,883	907	242,022	69,358	10,066	80,134	27,981	874	28,521
$500,000 under $1,000,000	39	25,245	8,550	2,744	3,912	[1]497	11	763	39	26,473	12,970	421	2,953	1,690	36	1,773
$1,000,000 under $5,000,000	13	20,699	8,313	2,176	6,039	[1]2,097	5	210	14	23,011	10,246	676	9,968	1,420	12	1,577
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Personal services—Continued															
	Coin-operated laundries and dry cleaning								Other laundries and dry cleaning plants							
Total	28,905	476,761	66,974	74,444	59,946	54,250	17,389	74,975	49,656	1,272,787	294,843	72,042	387,082	195,043	41,179	210,836
Under $1,000	4,644	5,906	302	2,955	228	[1]3,795	2,245	1,583	2,433	986	574	477	91	[1]1,970	3,136	2,200
$1,000 under $2,500									3,202	5,125	1,339	305	965	1,236		
$2,500 under $5,000	3,567	13,382	2,137	3,161	651	[1]2,837			4,416	16,502	4,238	1,548	1,234	2,975	3,514	3,652
$5,000 under $10,000	6,051	46,068	5,020	9,255	2,637	[1]294	2,844	4,918	9,193	69,446	13,881	4,498	5,613	19,663	7,901	20,979
$10,000 under $25,000	8,823	146,843	25,478	22,636	12,258	19,206	6,748	25,685	16,448	276,681	58,835	14,769	43,032	58,484	14,222	63,398
$25,000 under $50,000	4,347	136,941	19,484	18,065	18,279	24,176	4,152	24,660	7,314	258,420	69,245	14,421	81,412	40,737	6,428	42,684
$50,000 under $100,000	1,073	74,186	10,133	11,340	12,870	10,442	1,000	10,777	4,633	309,834	66,731	18,306	108,225	41,791	4,036	44,999
$100,000 under $200,000	399	52,751	4,306	6,933	12,915	7,101	399	7,101	1,635	217,031	43,436	13,055	92,963	24,575	1,588	25,104
$200,000 under $500,000	-	-	-	-	-	-	-	-	351	92,452	24,920	4,024	46,428	6,569	327	6,648
$500,000 under $1,000,000	1	684	114	99	108	251	1	251	22	14,326	5,462	238	1,394	492	19	575
$1,000,000 under $5,000,000	-	-	-	-	-	-	-	-	9	11,984	6,182	401	5,725	491	8	597
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Beauty shops								Barber shops							
Total	215,976	1,961,811	433,758	70,248	627,964	459,349	184,745	487,348	123,452	830,690	75,306	19,443	141,773	421,899	119,183	424,935
Under $1,000	24,214	14,599	3,105	2,467	501	[1]1,588	11,059	3,171	6,708	4,226	314	315	38	1,073	5,388	1,681
$1,000 under $2,500	43,398	77,847	15,544	4,531	2,285	25,049	38,550	29,234	16,985	30,227	1,735	563	196	15,527	15,730	16,736
$2,500 under $5,000	54,603	198,209	36,874	9,380	8,142	77,957	50,345	81,662	34,362	127,959	7,192	2,199	4,831	75,916	33,482	76,327
$5,000 under $10,000	44,687	305,326	56,512	12,106	33,442	118,583	41,020	121,679	48,683	347,726	15,441	3,801	16,006	221,952	48,181	222,340
$10,000 under $25,000	31,140	508,210	102,238	16,618	184,345	107,971	27,013	116,706	13,760	202,783	18,245	4,529	62,878	83,157	13,635	83,454
$25,000 under $50,000	13,128	449,175	117,967	13,799	193,984	77,704	12,064	79,915	2,383	77,137	11,974	1,983	33,312	18,571	2,258	18,660
$50,000 under $100,000	3,659	242,251	73,195	5,750	121,277	37,808	3,593	38,371	516	31,653	14,565	665	18,607	4,885	454	4,919
$100,000 under $200,000	982	125,523	24,890	3,670	69,094	13,034	937	13,728	46	7,164	5,128	311	5,145	274	46	274
$200,000 under $500,000	163	37,437	3,433	1,874	12,799	2,882	163	2,882	9	1,815	712	77	760	544	9	544
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000 under $5,000,000	2	3,234	-	53	2,095	[1]51	1	-	-	-	-	-	-	-	-	-
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Personal services—Continued								Business services							
	Other personal services								Total							
Total	138,029	1,717,524	575,440	92,131	184,712	408,655	106,122	439,216	348,618	3,749,170	926,509	156,267	654,052	1,079,152	273,034	1,229,596
Under $1,000	40,893	18,175	5,530	4,726	161	[1]7,668	20,621	6,525	86,086	34,935	6,846	8,209	2,322	[1]35,816	46,087	16,585
$1,000 under $2,500	28,114	47,136	9,391	3,246	1,259	15,690	22,624	20,060	74,753	125,167	9,081	10,332	3,542	41,750	58,709	63,203
$2,500 under $5,000	19,941	72,955	13,765	4,434	2,469	22,925	17,613	25,628	51,439	185,352	19,763	11,408	6,266	74,263	44,043	91,549
$5,000 under $10,000	14,302	98,836	27,270	4,994	3,027	32,896	13,174	34,536	51,174	366,639	39,814	17,778	21,306	152,938	44,781	169,953
$10,000 under $25,000	16,990	275,252	85,455	12,658	25,685	80,025	14,585	85,315	54,326	833,851	112,104	33,079	72,961	381,006	50,849	396,600
$25,000 under $50,000	8,758	314,424	117,269	16,993	29,683	84,256	8,724	84,401	17,124	589,429	119,151	24,450	111,267	199,783	15,599	212,386
$50,000 under $100,000	6,330	440,902	148,583	24,819	48,957	99,075	6,161	100,390	8,658	598,312	186,711	23,230	145,545	143,622	8,222	148,902
$100,000 under $200,000	2,298	320,270	116,426	15,864	49,725	61,543	2,206	61,987	3,692	479,074	170,967	16,907	130,904	74,601	3,453	79,027
$200,000 under $500,000	384	110,318	40,293	4,091	20,147	17,986	375	18,447	1,124	347,937	157,302	7,349	101,340	33,985	1,056	37,538
$500,000 under $1,000,000	16	11,463	7,394	84	1,451	947	16	947	202	123,715	69,456	1,863	44,608	8,078	196	8,729
$1,000,000 under $5,000,000	3	7,793	4,064	222	2,148	980	3	980	40	64,759	35,314	1,662	13,991	4,942	39	5,124
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.4—RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of businesses	Net profit: Amount
Services—Continued								
Business services—Continued								
Services to buildings								
Total	63,331	619,607	152,676	24,480	180,408	178,564	56,200	188,294
Under $1,000	10,950	6,299	992	167	296	2,468	9,121	3,952
$1,000 under $2,500	16,715	28,543	2,410	1,045	1,350	13,087	14,530	15,446
$2,500 under $5,000	11,182	40,694	5,646	3,048	3,225	16,410	8,924	19,479
$5,000 under $10,000	9,577	69,859	13,938	4,175	7,970	27,838	9,261	28,569
$10,000 under $25,000	9,597	143,458	26,095	7,539	22,226	59,055	9,338	59,579
$25,000 under $50,000	3,223	115,148	31,267	3,458	41,981	27,686	2,949	29,024
$50,000 under $100,000	1,338	90,548	31,736	2,256	37,664	16,852	1,337	16,854
$100,000 under $200,000	631	83,584	24,079	2,413	41,648	13,031	631	13,031
$200,000 under $500,000	103	27,175	9,977	171	14,818	1,408	94	1,631
$500,000 under $1,000,000	12	8,481	1,884	61	4,782	406	12	406
$1,000,000 under $5,000,000	3	5,818	4,652	147	4,448	323	3	323
$5,000,000 or more	-	-	-	-	-	-	-	-
Business services—Continued								
Other business services								
Total	201,277	2,369,207	705,011	112,163	413,852	556,491	152,878	647,974
Under $1,000	55,570	21,858	4,671	6,255	1,678	[1]22,130	28,755	9,969
$1,000 under $2,500	42,206	70,192	5,010	7,474	1,553	22,213	32,439	35,923
$2,500 under $5,000	26,175	93,072	11,306	6,780	2,227	37,169	22,917	45,549
$5,000 under $10,000	28,197	202,213	20,242	10,954	11,735	74,123	23,565	84,932
$10,000 under $25,000	29,665	461,844	68,780	20,097	41,254	193,156	27,598	201,559
$25,000 under $50,000	9,952	341,553	81,642	18,812	60,939	96,067	8,792	103,884
$50,000 under $100,000	5,811	403,400	142,289	19,384	91,413	83,115	5,397	86,703
$100,000 under $200,000	2,612	340,276	137,713	13,928	81,456	39,384	2,389	43,186
$200,000 under $500,000	885	280,030	142,659	6,141	78,715	24,101	828	26,442
$500,000 under $1,000,000	171	103,888	60,258	1,731	36,280	5,622	166	5,974
$1,000,000 under $5,000,000	33	50,881	30,441	607	6,602	3,671	32	3,853
$5,000,000 or more	-	-	-	-	-	-	-	-
Automobile parking, repair, and services—Continued								
Automobile repair shops								
Total								
Total	113,689	2,823,828	1,552,720	69,963	497,850	435,629	92,941	471,681
Under $1,000	9,424	4,598	2,193	1,314	153	[1]4,392	3,575	1,144
$1,000 under $2,500	10,808	17,558	6,718	1,008	567	3,581	7,393	6,576
$2,500 under $5,000	11,802	44,764	18,857	2,472	695	9,454	8,429	12,775
$5,000 under $10,000	18,364	130,803	60,067	5,387	3,905	31,694	15,856	34,073
$10,000 under $25,000	28,174	456,441	229,650	14,933	36,413	98,259	24,538	112,332
$25,000 under $50,000	20,458	744,227	378,938	16,686	124,039	134,179	19,129	137,584
$50,000 under $100,000	10,448	718,426	406,582	15,985	160,453	94,117	9,945	97,052
$100,000 under $200,000	3,217	427,569	251,983	8,486	102,343	52,246	3,168	52,569
$200,000 under $500,000	971	257,955	180,739	3,454	66,116	15,562	893	16,138
$500,000 under $1,000,000	19	14,236	10,816	226	2,902	555	11	1,064
$1,000,000 under $5,000,000	4	7,251	6,177	12	264	374	4	374
$5,000,000 or more	-	-	-	-	-	-	-	-
Automobile repair shops—Continued								
Other automobile repair								
Total	41,033	1,147,802	591,668	30,117	237,355	179,372	33,800	194,055
Under $1,000	3,686	1,931	623	693	-	[1]2,346	3,765	2,723
$1,000 under $2,500	2,658	4,358	1,316	257	49	1,706		
$2,500 under $5,000	3,126	12,157	5,208	1,349	234	1,138	1,869	2,478
$5,000 under $10,000	5,492	39,893	15,433	1,328	800	11,962	4,441	12,590
$10,000 under $25,000	11,365	188,234	90,569	6,893	19,828	39,926	9,827	45,428
$25,000 under $50,000	8,561	311,441	149,842	7,217	62,232	54,915	8,011	56,663
$50,000 under $100,000	4,436	310,009	165,327	7,560	78,138	41,135	4,228	42,512
$100,000 under $200,000	1,313	175,566	97,222	3,380	43,611	22,657	1,312	22,662
$200,000 under $500,000	384	95,234	59,599	1,319	30,290	7,822	338	8,198
$500,000 under $1,000,000	12	8,979	6,529	121	2,173	457	9	801
$1,000,000 under $5,000,000	-	-	-	-	-	-	-	-
$5,000,000 or more	-	-	-	-	-	-	-	-

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of businesses	Net profit: Amount
Services—Continued								
Business services—Continued								
Consulting services								
Total	84,010	760,356	68,822	19,624	59,792	344,097	63,956	393,328
Under $1,000	19,566	6,778	1,183	1,787	348	[1]16,154	8,211	2,664
$1,000 under $2,500	15,832	26,432	1,661	1,813	639	6,450	11,740	11,834
$2,500 under $5,000	14,082	51,586	2,811	1,580	814	20,684	12,202	26,521
$5,000 under $10,000	13,400	94,567	5,634	2,649	1,601	50,977	11,955	56,452
$10,000 under $25,000	15,064	228,549	17,229	5,443	9,481	128,795	13,913	135,462
$25,000 under $50,000	3,949	132,728	6,242	2,180	8,347	76,030	3,858	79,478
$50,000 under $100,000	1,509	104,364	12,686	1,590	16,468	43,655	1,488	45,345
$100,000 under $200,000	449	55,214	9,175	566	7,800	22,186	433	22,810
$200,000 under $500,000	136	40,732	4,666	1,037	7,807	8,476	134	9,465
$500,000 under $1,000,000	19	11,346	7,314	71	3,546	2,050	18	2,349
$1,000,000 under $5,000,000	4	8,060	221	908	2,941	948	4	948
$5,000,000 or more	-	-	-	-	-	-	-	-
Automobile parking, repair, and services								
Total								
Total	139,125	3,281,694	1,648,543	145,865	563,798	475,078	108,336	536,532
Under $1,000	14,192	6,688	2,441	2,816	204	[1]6,138	5,484	1,679
$1,000 under $2,500	13,809	22,817	7,238	3,698	697	1,110	7,988	6,947
$2,500 under $5,000	15,430	57,962	19,180	6,522	1,030	10,661	11,198	15,719
$5,000 under $10,000	22,992	163,653	62,455	12,776	6,481	33,495	18,405	40,425
$10,000 under $25,000	32,729	524,829	237,846	25,752	41,697	108,671	28,057	128,299
$25,000 under $50,000	23,477	856,452	390,413	36,537	139,465	146,627	21,792	153,628
$50,000 under $100,000	11,565	796,546	427,174	27,510	174,572	101,089	10,730	106,955
$100,000 under $200,000	3,762	499,823	273,302	16,090	119,189	59,944	3,627	61,199
$200,000 under $500,000	1,108	298,431	198,767	7,906	73,583	17,106	1,003	18,571
$500,000 under $1,000,000	51	36,469	17,922	4,982	5,714	1,662	42	2,259
$1,000,000 under $5,000,000	10	18,024	11,805	1,276	1,166	851	10	851
$5,000,000 or more	-	-	-	-	-	-	-	-
Automobile repair shops								
General automobile repair shops								
Total	72,656	1,676,026	961,052	39,846	260,495	256,257	59,141	277,626
Under $1,000	5,738	2,667	1,570	621	153	[1]2,046	7,203	4,997
$1,000 under $2,500	8,150	13,200	5,402	751	518	1,875		
$2,500 under $5,000	8,676	32,607	13,649	1,123	461	8,316	6,560	10,297
$5,000 under $10,000	12,872	90,910	44,634	4,059	3,105	19,732	11,415	21,483
$10,000 under $25,000	16,809	268,207	139,081	8,040	16,585	58,333	14,711	66,904
$25,000 under $50,000	11,897	432,786	229,096	9,469	61,807	79,264	11,118	80,921
$50,000 under $100,000	6,012	408,417	241,255	8,425	82,315	52,982	5,717	54,540
$100,000 under $200,000	1,904	252,003	154,761	5,106	58,732	29,589	1,856	29,907
$200,000 under $500,000	587	162,721	121,140	2,135	35,826	7,740	555	7,940
$500,000 under $1,000,000	7	5,257	4,287	105	729	98	2	263
$1,000,000 under $5,000,000	4	7,251	6,177	12	264	374	4	374
$5,000,000 or more	-	-	-	-	-	-	-	-
Automobile parking and other services								
Total	25,436	457,866	95,823	75,902	65,948	39,449	15,395	64,851
Under $1,000	4,768	2,090	248	1,502	51	[1]1,746	2,504	906
$1,000 under $2,500	3,001	5,259	520	2,690	130	[2]2,471		
$2,500 under $5,000	3,628	13,198	323	4,050	335	1,207	2,769	2,944
$5,000 under $10,000	4,628	32,850	2,388	7,389	2,576	1,801	2,549	6,352
$10,000 under $25,000	4,555	68,388	8,196	10,819	5,284	10,412	3,519	15,967
$25,000 under $50,000	3,019	112,225	11,475	19,851	15,426	12,448	2,663	16,044
$50,000 under $100,000	1,117	78,120	20,592	11,525	14,119	6,972	785	9,903
$100,000 under $200,000	545	72,254	21,319	7,604	16,846	7,698	459	8,630
$200,000 under $500,000	137	40,476	18,028	4,452	7,467	1,544	110	2,433
$500,000 under $1,000,000	32	22,233	7,106	4,756	2,812	1,107	31	1,195
$1,000,000 under $5,000,000	6	10,773	5,628	1,264	902	477	6	477
$5,000,000 or more	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.4—RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit		Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit	
							Number of businesses	Amount							Number of businesses	Amount
	Services—Continued															
	Repair services, except automobile								Amusement and recreation services, including motion pictures							
									Total							
Total	199,127	2,112,045	912,859	81,842	291,289	477,629	152,079	517,593	169,620	1,772,509	354,396	151,843	237,942	141,708	97,433	373,672
Under $1,000	39,209	17,166	6,230	3,983	240	[1]5,123	18,080	4,119	52,810	20,164	5,595	14,205	1,328	[1]58,422	16,467	5,327
$1,000 under $2,500	38,742	61,343	19,484	6,275	1,209	7,871	25,915	18,269	31,259	52,136	6,507	10,484	2,622	[1]19,198	15,922	12,376
$2,500 under $5,000	29,713	108,678	37,016	7,890	2,987	24,318	23,446	29,797	25,326	90,965	8,214	9,802	4,335	733	17,565	27,099
$5,000 under $10,000	31,837	225,460	70,874	12,236	9,285	70,647	28,979	74,929	23,479	169,496	25,836	16,041	10,595	29,442	18,417	47,493
$10,000 under $25,000	40,183	615,067	228,829	20,716	34,436	198,903	37,453	202,735	22,770	359,268	61,136	27,032	42,542	49,287	17,655	84,191
$25,000 under $50,000	12,753	442,767	208,985	13,183	74,303	97,341	11,883	100,457	7,888	277,452	50,059	23,995	33,700	37,819	6,128	56,106
$50,000 under $100,000	5,283	363,401	183,037	10,448	85,262	56,919	5,112	58,615	3,691	262,360	62,335	17,881	37,478	43,071	3,164	55,921
$100,000 under $200,000	919	137,700	67,092	4,164	44,727	16,997	826	18,155	1,545	223,729	51,916	12,913	42,847	26,770	1,369	36,829
$200,000 under $500,000	470	128,220	83,517	2,669	33,748	9,297	376	9,897	755	215,395	52,800	14,429	44,152	19,996	661	32,298
$500,000 under $1,000,000	17	11,069	6,985	261	4,732	409	8	570	83	54,982	12,803	3,453	10,522	6,613	74	9,582
$1,000,000 under $5,000,000	1	1,174	810	17	360	50	1	50	12	17,990	2,846	909	2,135	4,207	9	5,060
$5,000,000 or more	-	-	-	-	-	-	-	-	2	28,572	14,349	699	5,686	1,390	2	1,390
	Amusement and recreation services, including motion pictures—Continued															
	Theatrical producers, bands, orchestras, and entertainers								Other amusement and recreation services							
Total	60,297	477,428	63,336	20,555	69,638	125,751	42,735	151,717	109,323	1,295,081	291,060	131,288	168,304	15,957	54,698	221,955
Under $1,000	17,317	8,369	977	2,364	227	[1]4,796	8,714	2,729	35,493	11,795	4,618	11,841	1,101	[1]53,626	7,753	2,598
$1,000 under $2,500	13,503	22,423	1,443	2,995	559	619	9,058	7,438	17,756	29,713	5,064	7,489	2,063	[1]19,817	6,864	4,938
$2,500 under $5,000	11,437	39,881	2,134	3,551	1,733	9,945	8,705	15,180	13,889	51,084	6,080	6,251	2,602	[1]9,212	8,860	11,919
$5,000 under $10,000	9,315	66,984	5,509	3,985	5,746	24,908	8,370	26,136	14,164	102,512	20,327	12,056	4,849	4,534	10,047	21,357
$10,000 under $25,000	5,837	90,280	12,860	3,076	17,649	27,118	5,300	28,957	16,933	268,988	48,276	23,956	24,893	22,169	12,355	55,234
$25,000 under $50,000	1,498	51,519	6,146	1,339	5,209	14,978	1,305	15,744	6,390	225,933	43,913	22,656	28,491	22,841	4,823	40,362
$50,000 under $100,000	803	58,416	11,072	646	4,926	16,882	727	17,807	2,888	203,944	51,263	17,235	32,552	26,189	2,437	38,114
$100,000 under $200,000	355	49,470	7,436	1,567	14,149	10,047	327	11,534	1,190	174,259	44,480	11,346	28,698	16,723	1,042	25,295
$200,000 under $500,000	190	59,373	9,737	902	14,157	15,406	187	15,548	565	156,022	43,063	13,527	29,995	4,590	474	16,750
$500,000 under $1,000,000	38	23,551	5,021	84	4,751	7,044	38	7,044	45	31,431	7,782	3,369	5,771	[1]431	36	2,538
$1,000,000 under $5,000,000	4	7,162	1,001	46	532	3,600	4	3,600	8	10,828	1,845	863	1,603	607	5	1,460
$5,000,000 or more	-	-	-	-	-	-	-	-	2	28,572	14,349	699	5,686	1,390	2	1,390
	Medical and health services															
	Total								Offices of physicians and surgeons							
Total	404,480	14,734,507	1,000,726	407,402	1,944,051	8,027,527	379,290	8,081,767	158,730	8,191,435	280,659	201,712	928,731	4,973,202	148,254	4,998,298
Under $1,000	22,685	11,262	560	1,931	1,332	[1]7,240	13,892	5,966	5,969	2,610	73	1,134	68	[1]6,740	2,097	611
$1,000 under $2,500	33,549	56,878	1,465	2,609	1,150	26,204	28,528	35,178	6,406	10,798	296	1,208	903	[1]1,978	3,762	3,697
$2,500 under $5,000	41,632	156,242	6,587	5,360	1,650	87,762	37,276	95,169	7,777	28,841	1,436	2,111	1,115	7,675	6,214	11,523
$5,000 under $10,000	51,040	367,047	23,952	12,950	7,978	229,389	47,653	236,333	9,839	73,094	3,058	4,316	4,411	30,240	8,472	33,366
$10,000 under $25,000	59,642	991,622	60,905	42,849	67,093	521,365	57,162	527,903	22,074	384,861	10,117	15,772	25,037	211,997	21,226	214,379
$25,000 under $50,000	80,016	2,981,875	213,803	94,498	317,298	1,659,578	79,351	1,661,935	35,920	1,350,701	34,833	39,111	116,947	850,599	35,825	850,985
$50,000 under $100,000	88,861	6,176,544	383,396	160,488	816,066	3,497,749	88,565	3,501,268	52,196	3,676,137	96,202	86,076	406,047	2,324,837	52,147	2,325,569
$100,000 under $200,000	24,432	3,123,268	210,836	68,686	476,352	1,729,832	24,364	1,731,086	16,875	2,178,997	97,029	44,009	273,655	1,332,719	16,863	1,333,235
$200,000 under $500,000	2,418	651,590	68,819	14,223	162,202	254,873	2,316	257,879	1,603	422,180	30,601	7,201	79,189	206,442	1,578	207,427
$500,000 under $1,000,000	145	98,343	13,293	2,128	36,678	19,838	130	20,145	54	34,763	3,491	509	9,958	13,279	54	13,279
$1,000,000 under $5,000,000	57	101,218	13,169	1,131	48,113	8,089	51	8,748	17	28,453	3,523	265	11,401	4,132	16	4,227
$5,000,000 or more	3	18,618	3,941	549	8,139	88	2	157	-	-	-	-	-	-	-	-
	Medical and health services—Continued															
	Other medical and health services								Legal services							
Total	245,750	6,543,072	720,067	205,690	1,015,320	3,054,325	231,036	3,083,469	138,106	3,342,424	137,617	81,847	405,026	1,760,975	122,340	1,808,196
Under $1,000	16,716	8,652	487	797	1,264	[1]500	11,795	5,355	14,746	5,363	554	2,253	854	[1]13,330	5,742	1,793
$1,000 under $2,500	27,143	46,080	1,169	1,401	247	28,182	24,766	31,481	12,951	21,696	667	1,840	1,177	5,017	10,042	9,717
$2,500 under $5,000	33,855	127,401	5,151	3,249	535	80,087	31,062	83,646	11,952	43,534	2,149	3,077	2,283	16,307	10,754	20,569
$5,000 under $10,000	41,201	293,953	20,894	8,634	3,567	199,149	39,181	202,967	14,620	108,473	1,520	4,177	4,511	52,479	13,253	60,790
$10,000 under $25,000	37,568	606,761	50,788	27,077	42,056	309,368	35,936	313,524	37,568	625,120	22,034	18,005	51,193	347,226	36,573	356,225
$25,000 under $50,000	44,096	1,631,174	178,970	55,387	200,351	808,979	43,526	810,950	29,704	1,051,126	35,955	26,321	110,466	605,936	29,598	608,639
$50,000 under $100,000	36,665	2,500,407	287,194	74,412	410,019	1,172,912	36,418	1,175,699	13,174	892,669	31,846	18,078	116,523	490,219	13,060	492,332
$100,000 under $200,000	7,557	944,271	113,807	24,677	202,697	397,113	7,501	397,851	2,689	351,794	18,183	5,776	58,599	175,173	2,641	176,000
$200,000 under $500,000	815	229,410	38,218	7,022	83,013	48,431	738	50,452	587	166,043	8,785	1,807	41,933	67,206	562	67,389
$500,000 under $1,000,000	91	63,580	9,802	1,619	26,720	6,559	76	6,866	110	69,406	12,624	469	16,563	14,087	110	14,087
$1,000,000 under $5,000,000	40	72,765	9,646	866	36,712	3,957	35	4,521	5	7,200	3,300	44	924	655	5	655
$5,000,000 or more	3	18,618	3,941	549	8,139	88	2	157	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.4—RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of businesses	Net profit: Amount
Services—Continued								
Educational services								
Total	107,059	542,095	79,273	33,193	107,281	141,191	87,463	164,243
Under $1,000	31,375	15,725	1,368	2,607	236	[1]284	20,821	7,740
$1,000 under $2,500	34,501	56,400	4,075	5,347	724	25,833	30,051	28,893
$2,500 under $5,000	20,557	73,023	5,028	5,593	1,550	33,468	18,432	37,142
$5,000 under $10,000	12,060	80,135	8,117	5,392	7,080	36,855	11,077	39,516
$10,000 under $25,000	4,575	77,933	11,559	4,819	17,666	12,978	3,643	16,901
$25,000 under $50,000	2,389	76,490	10,081	3,472	26,154	15,454	2,027	16,217
$50,000 under $100,000	1,134	77,143	16,195	3,814	23,136	10,518	1,084	10,799
$100,000 under $200,000	386	56,432	18,546	1,733	19,069	3,983	247	4,462
$200,000 under $500,000	72	22,759	4,304	344	10,144	2,236	71	2,423
$500,000 under $1,000,000	10	6,055	-	72	1,522	150	10	150
$1,000,000 under $5,000,000	-	-	-	-	-	-	-	-
$5,000,000 or more	-	-	-	-	-	-	-	-
Engineering and architectural services								
Total	58,477	1,140,716	238,942	29,301	265,196	375,623	44,496	403,751
Under $1,000	15,552	5,451	1,205	2,540	563	[1]12,787	5,648	2,089
$1,000 under $2,500	9,740	15,692	1,353	1,260	548	4,795	8,098	7,724
$2,500 under $5,000	6,417	23,997	2,630	2,124	1,704	9,289	5,580	11,542
$5,000 under $10,000	7,965	56,491	3,599	1,997	2,789	28,916	7,141	32,086
$10,000 under $25,000	7,508	118,943	9,607	4,025	9,160	67,408	7,269	67,577
$25,000 under $50,000	5,739	201,209	24,550	6,489	31,248	94,784	5,319	97,362
$50,000 under $100,000	3,104	220,794	35,267	4,143	60,060	75,687	3,089	75,852
$100,000 under $200,000	1,733	224,659	52,592	4,258	67,240	60,800	1,685	61,618
$200,000 under $500,000	610	169,253	57,366	1,594	55,312	32,879	561	34,038
$500,000 under $1,000,000	83	53,346	27,523	562	20,025	8,246	81	8,247
$1,000,000 under $5,000,000	25	43,228	18,494	236	13,002	5,075	24	5,085
$5,000,000 or more	1	7,653	4,756	73	3,545	531	1	531
Accounting, auditing, and bookkeeping services								
Total								
Total	134,761	1,215,908	37,676	44,434	230,070	552,723	118,635	567,603
Under $1,000	41,320	18,792	567	2,072	237	4,834	30,706	9,921
$1,000 under $2,500	30,977	49,053	1,594	2,974	764	23,986	27,477	27,245
$2,500 under $5,000	16,112	56,156	1,149	3,430	1,594	28,424	14,890	31,972
$5,000 under $10,000	15,502	108,247	3,338	5,324	5,530	56,513	15,122	56,907
$10,000 under $25,000	16,830	269,657	6,915	11,081	26,625	150,237	16,639	150,907
$25,000 under $50,000	9,425	329,895	9,321	10,412	63,875	159,091	9,294	159,888
$50,000 under $100,000	3,620	238,314	7,623	5,706	74,096	90,417	3,580	91,464
$100,000 under $200,000	870	117,374	5,002	2,966	43,929	33,042	822	33,120
$200,000 under $500,000	103	26,586	2,167	460	12,416	6,157	103	6,157
$500,000 under $1,000,000	2	1,834	-	9	1,004	22	2	22
$1,000,000 under $5,000,000	-	-	-	-	-	-	-	-
$5,000,000 or more	-	-	-	-	-	-	-	-
Certified public accountants								
Total	22,731	524,740	12,707	15,355	127,923	227,342	19,851	231,228
Under $1,000	4,041	1,634	3	329	107	[1]271	4,357	2,310
$1,000 under $2,500	4,107	9,235	454	561	197	2,869		
$2,500 under $5,000	3,558	24,088	755	1,391	1,302	11,694	4,623	14,209
$5,000 under $10,000	3,129	55,496	259	2,026	2,592	36,261	3,129	36,261
$10,000 under $25,000	4,850	172,215	5,170	5,330	32,380	84,476	4,724	85,241
$25,000 under $50,000	2,296	155,902	2,709	3,720	49,146	59,142	2,268	60,036
$50,000 under $100,000	682	89,146	1,478	1,627	34,147	29,134	682	29,134
$100,000 under $200,000	68	17,024	1,879	371	8,052	4,037	68	4,037
$200,000 under $500,000	-	-	-	-	-	-	-	-
$500,000 under $1,000,000	-	-	-	-	-	-	-	-
$1,000,000 under $5,000,000	-	-	-	-	-	-	-	-
$5,000,000 or more	-	-	-	-	-	-	-	-
Accounting, auditing, and bookkeeping services—Continued								
Other accounting, auditing, and bookkeeping services								
Total	112,030	691,168	24,969	29,079	102,147	325,381	98,784	336,375
Under $1,000	37,279	17,158	564	1,743	130	5,105	28,236	9,356
$1,000 under $2,500	28,181	44,277	1,141	2,668	583	23,474	25,590	25,500
$2,500 under $5,000	14,801	51,697	1,148	3,175	1,578	26,067	13,761	29,512
$5,000 under $10,000	11,944	84,159	2,583	3,933	4,228	44,819	11,628	45,158
$10,000 under $25,000	13,701	214,161	6,656	9,055	24,033	113,976	13,510	114,646
$25,000 under $50,000	4,575	157,680	4,151	5,082	31,495	74,615	4,570	74,647
$50,000 under $100,000	1,324	82,412	4,914	1,986	24,950	31,275	1,312	31,428
$100,000 under $200,000	188	28,228	3,524	1,339	9,782	3,908	140	3,986
$200,000 under $500,000	35	9,562	288	89	4,364	2,120	35	2,120
$500,000 under $1,000,000	2	1,834	-	9	1,004	22	2	22
$1,000,000 under $5,000,000	-	-	-	-	-	-	-	-
$5,000,000 or more	-	-	-	-	-	-	-	-
Other services								
Total	155,485	899,944	132,732	34,877	38,687	381,397	102,932	443,329
Under $1,000	62,457	23,004	8,381	5,453	900	[1]33,069	22,975	7,269
$1,000 under $2,500	31,291	50,548	5,557	3,263	1,085	16,985	24,530	24,113
$2,500 under $5,000	21,609	76,622	9,560	4,586	1,301	27,218	18,175	35,089
$5,000 under $10,000	16,680	122,337	14,831	4,799	3,274	56,869	15,019	60,057
$10,000 under $25,000	16,018	249,164	24,693	9,271	6,207	131,342	14,971	134,309
$25,000 under $50,000	5,533	189,248	26,022	4,420	7,425	94,671	5,379	94,851
$50,000 under $100,000	1,405	94,448	13,383	1,708	7,482	51,147	1,392	51,402
$100,000 under $200,000	308	38,167	10,257	810	4,944	15,790	307	15,795
$200,000 under $500,000	177	49,617	20,048	522	5,991	14,697	177	14,697
$500,000 under $1,000,000	4	2,990	-	29	39	2,540	4	2,540
$1,000,000 under $5,000,000	3	3,799	-	16	39	3,207	3	3,207
$5,000,000 or more	-	-	-	-	-	-	-	-
Nature of business not allocable								
Total	41,261	431,042	158,052	17,041	49,463	93,741	30,354	111,720
Under $1,000	14,616	6,088	1,768	1,136	168	[1]7,639	7,093	2,510
$1,000 under $2,500	5,494	8,530	1,332	607	172	2,461	4,230	3,934
$2,500 under $5,000	5,245	17,288	3,710	1,032	16	7,431	4,777	8,185
$5,000 under $10,000	6,204	43,500	6,644	1,374	3,442	19,205	5,426	21,122
$10,000 under $25,000	5,864	84,015	25,379	2,965	4,609	28,473	5,467	29,693
$25,000 under $50,000	2,133	69,296	21,176	3,636	10,206	17,606	1,876	18,153
$50,000 under $100,000	1,227	82,122	28,115	3,584	10,914	15,505	1,162	15,897
$100,000 under $200,000	301	42,255	22,339	1,223	9,275	4,864	255	4,908
$200,000 under $500,000	146	37,635	15,258	1,371	8,900	1,362	50	1,944
$500,000 under $1,000,000	20	14,617	10,329	59	1,327	2,651	9	3,527
$1,000,000 under $5,000,000	10	16,445	15,560	42	283	131	8	156
$5,000,000 or more	1	9,251	6,442	12	151	1,691	1	1,691

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Net loss exceeds net profit.
NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

PROPRIETORSHIPS WITH RENT DEDUCTION

Table 2.5—RECEIPTS, TOTAL DEDUCTIONS, AND RENT DEDUCTION, BY SELECTED INDUSTRIES AND SIZE OF RENT DEDUCTION

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry	Number of businesses	Business receipts	Total deductions	Rent deduction	Rent deduction as a percent of total deductions	Size of rent deduction: $1 under $2,000 — Number of businesses	Business receipts	Total deductions	Rent deduction	Rent deduction as a percent of total deductions
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All industries	3,656,909	151,498,846	131,323,434	5,891,121	4.5	2,847,583	73,370,997	62,574,138	1,781,643	2.8
Agriculture, forestry, and fishery	891,017	22,990,452	21,237,785	1,300,479	6.1	726,119	12,898,561	11,730,257	339,755	2.9
Farms	838,680	21,752,679	20,202,151	1,254,593	6.2	678,863	12,055,848	11,047,445	321,625	2.9
Field crop farms	274,725	6,374,958	5,525,856	559,678	10.1	203,605	2,990,967	2,517,682	107,544	4.3
Fruit, tree nut, and vegetable farms	30,685	1,128,963	1,072,122	65,298	6.1	24,443	503,465	474,492	11,754	2.5
Livestock farms	506,311	13,861,761	13,171,900	602,915	4.6	426,674	8,353,903	7,805,092	193,941	2.5
Other farms	26,959	386,997	432,273	26,702	6.2	24,141	207,513	250,179	8,386	3.4
Other agriculture, forestry, and fishery	52,337	1,237,773	1,035,634	45,886	4.4	47,256	842,713	682,812	18,130	2.7
Mining	11,146	891,638	913,089	33,278	3.6	8,458	308,163	288,266	4,777	1.7
Contract construction	193,954	10,116,296	8,900,084	164,016	1.8	179,357	7,617,833	6,581,635	76,690	1.2
General contractors	43,938	4,013,443	3,690,021	56,457	1.5	39,194	2,914,212	2,648,382	17,344	0.7
Building construction	33,282	3,148,892	2,905,346	25,707	0.9	30,683	2,487,090	2,272,135	12,784	0.6
Other general contractors	10,656	864,551	784,675	30,750	3.9	8,511	427,122	376,247	4,560	1.2
Special trade contractors	142,896	5,871,584	5,014,111	102,055	2.0	133,506	4,513,676	3,773,545	56,661	1.5
Contractors not allocable	7,120	231,269	195,952	5,504	2.8	6,657	189,945	159,708	2,685	1.7
Manufacturing	78,253	4,025,076	3,596,062	124,521	3.5	61,922	2,016,188	1,752,941	43,494	2.5
Lumber and wood products, except furniture	9,906	662,741	615,052	20,741	3.4	7,448	381,192	347,856	4,378	1.3
Printing, publishing, and allied industries	15,734	578,355	492,061	23,565	4.8	12,818	313,447	258,465	9,546	3.7
Machinery, except electrical	12,670	495,274	410,971	17,554	4.3	10,115	232,240	183,752	8,024	4.4
Manufacturing, not elsewhere classified	39,943	2,288,706	2,077,978	62,661	3.0	31,541	1,089,309	962,868	21,546	2.2
Transportation, communication, electric, gas, and sanitary services	92,062	3,401,171	3,029,038	185,447	6.1	76,411	2,016,705	1,735,105	39,839	2.3
Local and highway passenger transit	17,511	263,458	217,074	19,487	9.0	14,126	187,655	152,597	7,358	4.8
Trucking and warehousing	58,699	2,408,621	2,159,323	143,567	6.6	49,342	1,413,446	1,217,736	24,591	2.0
Other transportation	11,246	526,227	485,684	17,859	3.7	8,918	275,991	253,743	6,052	2.4
Communication, electric, gas, and sanitary services	4,606	202,865	166,957	4,534	2.7	4,025	139,613	111,029	1,838	1.7
Wholesale and retail trade	1,035,546	77,768,403	72,657,807	2,079,767	2.9	719,395	32,856,555	30,409,250	525,475	1.7
Wholesale trade	139,018	14,096,238	12,977,543	192,098	1.5	115,425	7,737,155	6,942,581	73,029	1.1
Groceries and related products	19,774	3,208,329	3,054,317	22,913	0.8	17,132	1,771,605	1,656,677	9,864	0.6
Farm product raw materials	5,233	1,975,250	1,954,047	8,864	0.5	4,254	1,241,331	1,223,145	1,909	0.2
Machinery, equipment, and supplies	12,966	1,137,870	1,020,669	20,356	2.0	10,537	609,559	523,931	8,321	1.6
Other wholesale trade	101,045	7,774,789	6,948,510	139,965	2.0	83,502	4,114,660	3,538,828	52,935	1.5
Retail trade	883,231	63,279,135	59,320,425	1,876,635	3.2	591,611	24,857,177	23,227,312	445,255	1.9
Building materials, hardware, and farm equipment	26,189	2,581,626	2,423,726	48,758	2.0	18,507	1,451,241	1,369,916	14,071	1.0
General merchandise stores	110,184	2,753,218	2,555,562	85,778	3.4	100,517	1,661,540	1,550,108	40,739	2.6
Food stores	109,544	11,238,755	10,702,850	210,170	2.0	80,394	5,378,621	5,084,068	64,952	1.3
Grocery stores	74,730	9,201,868	8,836,788	142,575	1.6	57,049	4,521,028	4,313,723	43,997	1.0
Other food stores	34,814	2,036,887	1,866,062	67,595	3.6	23,345	857,593	770,345	20,955	2.7
Automotive dealers and service stations	190,928	22,720,717	21,688,503	550,955	2.5	102,812	7,002,032	6,680,755	79,895	1.2
Motor vehicle dealers	18,361	3,881,394	3,770,235	39,333	1.0	12,130	1,627,661	1,578,105	9,829	0.6
Gasoline service stations	152,161	16,651,591	15,853,334	472,945	3.0	76,683	4,452,795	4,226,971	60,405	1.4
Other automotive dealers	20,406	2,187,732	2,064,934	38,677	1.9	13,999	921,576	875,679	9,661	1.1
Apparel and accessory stores	39,858	2,648,371	2,392,055	114,146	4.8	19,561	659,891	592,737	19,971	3.4
Furniture, home furnishings, and equipment	47,719	3,372,660	3,099,934	102,173	3.3	31,847	1,386,003	1,257,335	27,510	2.2
Eating places	127,744	5,946,527	5,472,259	328,948	6.0	80,166	2,205,752	2,026,571	72,926	3.6
Drinking places	56,499	2,183,741	1,990,157	117,899	5.9	34,733	941,418	857,654	33,553	3.9
Drug and proprietary stores	15,149	1,923,082	1,710,144	46,729	2.7	6,538	544,191	470,593	7,478	1.6
Liquor stores	18,549	2,194,493	2,065,896	45,839	2.2	10,755	798,680	745,174	9,890	1.3
Antique and secondhand stores	24,547	368,919	346,642	26,734	7.7	20,941	205,597	198,832	13,329	6.7
Other retail stores	116,321	5,347,026	4,872,697	198,506	4.1	84,840	2,622,211	2,393,569	60,941	2.5
Wholesale and retail trade not allocable	13,297	393,030	359,839	11,034	3.1	12,359	262,223	239,357	7,191	3.0
Finance, insurance, and real estate	189,572	4,519,025	3,276,749	207,349	6.3	168,691	2,947,958	1,972,413	104,117	5.3
Finance	12,064	416,287	362,199	17,697	4.9	10,359	198,406	158,309	7,021	4.4
Insurance agents, brokers, and service	75,926	1,813,666	1,128,057	74,555	6.6	67,980	1,234,134	701,805	41,755	5.9
Real estate	101,582	2,289,072	1,786,493	115,097	6.4	90,352	1,515,418	1,112,299	55,341	5.0
Agents, brokers, and managers	81,169	1,364,531	967,878	79,699	8.2	72,971	922,028	609,177	45,191	7.4
Other real estate	20,413	924,541	818,615	35,398	4.3	17,381	593,390	503,122	10,150	2.0
Services	1,154,151	27,560,610	17,530,469	1,783,992	10.2	897,626	12,582,579	8,006,283	641,955	8.0
Hotels, rooming houses, camps, and other lodgings	19,017	647,553	609,336	34,512	5.7	15,515	414,674	382,409	8,709	2.3
Tourist courts and motels	7,527	363,975	346,840	14,906	4.3	6,114	229,248	214,169	2,959	1.4
Other lodging places	11,490	283,578	262,496	19,606	7.5	9,401	185,426	168,240	5,750	3.4
Personal services	318,092	4,558,778	3,542,576	425,216	12.0	264,852	2,503,178	1,771,621	215,515	12.2
Coin-operated laundries and dry cleaning	19,847	363,415	325,477	48,658	14.9	10,405	107,118	93,750	10,155	10.8
Other laundries and dry cleaning plants	31,629	953,584	820,486	75,076	9.2	20,717	395,048	324,059	22,100	6.8
Beauty shops	114,562	1,481,929	1,193,972	137,917	11.6	96,689	816,108	613,646	77,384	12.6
Barber shops	93,884	684,013	365,418	94,979	26.0	86,315	531,725	249,006	71,048	28.5
Other personal services	58,170	1,075,837	837,223	68,586	8.2	50,726	653,179	491,160	34,828	7.1
Business services	140,344	2,461,887	1,909,635	134,011	7.0	126,241	1,475,638	1,065,114	67,534	6.3
Services to buildings	18,665	341,977	271,529	10,789	4.0	17,859	265,010	198,588	7,828	3.9
Consulting services	37,243	455,374	295,303	33,060	11.2	33,386	285,765	170,164	18,581	10.9
Other business services	84,436	1,664,536	1,342,803	90,162	6.7	74,996	924,863	696,362	41,125	5.9
Automobile parking, repair, and services	61,872	1,876,959	1,634,473	115,998	7.1	46,372	1,078,336	915,949	36,604	4.0
Automobile repair shops	50,693	1,569,097	1,350,544	72,683	5.4	39,602	952,237	799,713	31,858	4.0
General automobile repair shops	31,673	917,775	792,387	41,780	5.3	25,174	578,837	490,159	18,117	3.7
Other automobile repair	19,020	651,322	558,157	30,903	5.5	14,428	373,400	309,554	13,741	4.4
Automobile parking and other services	11,179	307,862	283,929	43,315	15.3	6,770	126,099	116,236	4,746	4.1
Repair services, except automobile	74,647	1,191,617	952,887	56,334	5.9	69,628	909,613	708,006	40,111	5.7
Amusement and recreation services, including motion pictures	60,270	1,000,584	904,274	101,059	11.2	49,628	502,356	447,969	28,380	6.3
Medical and health services	210,573	10,547,699	4,920,434	574,487	11.7	103,661	3,101,655	1,340,905	102,212	7.6
Offices of physicians and surgeons	103,500	6,088,394	2,460,291	314,564	12.8	42,636	1,544,362	560,660	41,120	7.3
Other medical and health services	107,073	4,459,305	2,460,143	259,923	10.6	61,025	1,557,293	780,245	61,092	7.8
Legal services	91,102	2,662,766	1,352,655	165,631	12.2	62,549	1,145,396	517,847	53,793	10.4
Educational services	29,926	257,198	215,164	29,234	13.6	27,377	128,175	93,801	12,108	12.9
Engineering and architectural services	26,757	869,651	611,359	36,850	6.0	21,843	380,413	236,150	14,579	6.2
Accounting, auditing, and bookkeeping services	60,308	964,811	560,322	59,126	10.6	53,026	582,668	308,269	29,708	9.6
Certified public accountants	14,037	450,484	264,277	26,702	10.1	9,860	188,011	93,492	8,052	8.6
Other accounting, auditing, and bookkeeping services	46,271	514,327	296,045	32,424	11.0	43,166	394,657	214,777	21,656	10.1
Other services	61,243	521,107	317,354	51,534	16.2	56,934	360,477	218,243	32,702	15.0
Nature of business not allocable	11,208	226,175	182,351	12,272	6.7	9,604	126,455	97,988	5,541	5.7

Footnote at end of table.

PROPRIETORSHIPS WITH RENT DEDUCTION

Table 2.5—RECEIPTS, TOTAL DEDUCTIONS, AND RENT DEDUCTION, BY SELECTED INDUSTRIES AND SIZE OF RENT DEDUCTION—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry	Size of rent deduction—Continued									
	$2,000 under $5,000					$5,000 under $10,000				
	Number of businesses	Business receipts	Total deductions	Rent deduction	Rent deduction as a percent of total deductions	Number of businesses	Business receipts	Total deductions	Rent deduction	Rent deduction as a percent of total deductions
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All industries	585,737	41,633,363	35,320,982	1,814,064	5.1	163,598	20,913,689	18,645,304	1,095,940	5.9
Agriculture, forestry, and fishery	106,897	4,689,470	4,329,206	334,777	7.7	38,147	2,504,225	2,352,273	255,665	10.9
Farms	103,574	4,469,511	4,135,119	325,011	7.9	37,095	2,448,376	2,303,531	248,582	10.8
Field crop farms	41,892	1,338,960	1,151,354	131,798	11.4	18,422	970,698	863,058	124,872	14.5
Fruit, tree nut, and vegetable farms	2,931	173,467	162,667	9,261	5.7	2,166	172,136	163,562	14,698	9.0
Livestock farms	56,989	2,879,361	2,740,700	178,653	6.5	15,696	1,247,867	1,220,226	102,668	8.4
Other farms	1,762	77,723	80,398	5,299	6.6	811	57,675	56,685	6,344	11.2
Other agriculture, forestry, and fishery	3,323	219,959	194,087	9,766	5.0	1,052	55,849	48,742	7,083	14.5
Mining	1,637	182,695	189,301	4,983	2.6	585	122,753	126,903	3,938	3.1
Contract construction	10,737	1,455,921	1,334,984	31,374	2.4	2,316	477,441	448,459	16,286	3.6
General contractors	3,278	549,347	518,295	9,650	1.9	(*)	(*)	(*)	(*)	(*)
Building construction	2,121	427,902	410,482	6,124	1.5	(*)	(*)	(*)	(*)	(*)
Other general contractors	1,157	121,445	107,813	3,526	3.3	(*)	(*)	(*)	(*)	(*)
Special trade contractors	7,203	896,703	807,931	20,904	2.6	1,481	256,980	238,659	10,703	4.5
Contractors not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	11,469	983,185	869,209	35,964	4.1	3,794	595,893	563,217	25,680	4.6
Lumber and wood products, except furniture	1,356	147,448	139,182	4,444	3.2	727	52,490	49,820	4,849	9.7
Printing, publishing, and allied industries	1,955	124,217	103,914	6,321	6.1	735	86,833	79,738	4,832	6.1
Machinery, except electrical	2,163	163,138	135,222	6,123	4.5	(*)	(*)	(*)	(*)	(*)
Manufacturing, not elsewhere classified	5,995	548,382	490,891	19,076	3.9	1,992	393,066	374,906	13,927	3.7
Transportation, communication, electric, gas, and sanitary services	10,213	672,960	620,165	31,967	5.2	3,186	257,015	241,338	21,739	9.0
Local and highway passenger transit	3,067	65,955	55,579	9,470	17.0	(*)	(*)	(*)	(*)	(*)
Trucking and warehousing	5,095	406,190	382,475	16,144	4.2	2,233	180,705	170,305	15,808	9.3
Other transportation	1,643	158,539	144,557	5,237	3.6	(*)	(*)	(*)	(*)	(*)
Communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	222,130	23,164,070	21,554,790	695,824	3.2	71,935	13,139,401	12,416,034	485,498	3.9
Wholesale trade	17,229	3,410,662	3,192,467	54,068	1.7	4,703	1,511,938	1,443,241	32,215	2.2
Groceries and related products	2,044	756,034	731,477	6,575	0.9	412	331,034	322,891	2,915	0.9
Farm product raw materials	(*)	(*)	(*)	(*)	(*)	381	157,569	158,461	2,858	1.8
Machinery, equipment, and supplies	1,878	351,674	327,151	6,047	1.8	326	85,842	83,770	2,481	3.0
Other wholesale trade	12,792	1,953,587	1,788,352	39,951	2.2	3,584	937,493	878,119	23,961	2.7
Retail trade	204,181	19,671,968	18,287,858	639,800	3.5	67,112	11,604,672	10,952,322	452,485	4.1
Building materials, hardware, and farm equipment	5,686	730,617	681,126	17,675	2.6	1,563	277,118	258,323	10,171	3.9
General merchandise stores	7,244	654,706	598,868	22,242	3.7	1,923	246,964	228,438	13,050	5.7
Food stores	21,883	3,096,430	2,936,988	66,211	2.3	5,103	1,411,487	1,360,927	33,975	2.5
Grocery stores	12,932	2,328,952	2,230,965	39,166	1.8	2,980	1,128,009	1,095,244	20,200	1.8
Other food stores	8,951	767,478	706,023	27,045	3.8	2,123	283,478	265,683	13,775	5.2
Automotive dealers and service stations	54,079	6,861,844	6,515,148	176,640	2.7	26,516	5,793,587	5,535,004	181,944	3.3
Motor vehicle dealers	4,478	1,067,111	1,029,967	13,246	1.3	1,327	693,402	676,756	8,798	1.3
Gasoline service stations	44,912	5,042,975	4,785,019	148,303	3.1	23,817	4,761,002	4,537,996	163,963	3.6
Other automotive dealers	4,689	751,758	700,162	15,091	2.2	1,372	339,183	320,252	9,183	2.9
Apparel and accessory stores	14,927	1,095,129	985,228	45,961	4.7	4,065	518,219	463,164	26,858	5.8
Furniture, home furnishings, and equipment	11,344	1,085,254	989,930	35,358	3.6	3,514	558,920	527,034	22,943	4.4
Eating places	32,231	1,880,985	1,712,004	101,445	5.9	11,115	1,006,473	926,270	75,028	8.1
Drinking places	18,021	891,406	804,100	55,663	6.9	2,999	230,825	213,956	18,514	8.7
Drug and proprietary stores	6,355	848,815	754,771	20,546	2.7	1,776	367,757	334,210	11,948	3.6
Liquor stores	5,787	805,651	757,518	17,723	2.3	1,522	392,619	374,026	10,925	2.9
Antique and secondhand stores	3,067	104,258	91,419	8,496	9.3	360	36,218	35,019	2,457	7.0
Other retail trade	23,557	1,616,873	1,460,758	71,840	4.9	6,656	764,485	695,951	44,672	6.4
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	17,635	927,742	693,110	51,141	7.4	2,270	272,818	237,925	14,440	6.1
Finance	1,400	118,078	103,963	4,501	4.3	139	17,581	14,718	1,016	6.9
Insurance agents, brokers, and service	6,869	356,031	234,382	19,602	8.4	715	91,034	71,592	4,770	6.7
Real estate	9,366	453,633	354,765	27,038	7.6	1,416	164,203	151,615	8,654	5.7
Agents, brokers, and managers	6,965	299,206	224,673	19,957	8.9	1,092	90,172	79,301	6,592	8.3
Other real estate	2,401	154,427	130,092	7,081	5.4	324	74,031	72,314	2,062	2.9
Services	204,036	9,502,802	5,683,675	625,460	11.0	40,761	3,512,618	2,232,549	269,054	12.1
Hotels, rooming houses, camps, and other lodgings	2,135	99,551	96,305	6,881	7.1	858	37,819	35,419	5,694	16.1
Tourist courts and motels	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other lodging places	1,310	35,110	33,533	4,208	12.5	618	27,689	25,195	4,087	16.2
Personal services	44,598	1,325,202	1,118,742	131,987	11.8	6,468	453,320	397,812	43,337	10.9
Coin-operated laundries and dry cleaning	7,517	149,566	135,854	23,214	17.1	1,426	64,834	57,365	8,877	15.5
Other laundries and dry cleaning plants	8,073	289,323	250,086	24,538	9.8	1,844	152,841	135,389	12,325	9.1
Beauty shops	16,187	512,145	440,250	47,053	10.7	1,432	109,669	98,879	9,363	9.5
Barber shops	6,944	121,119	89,086	19,420	21.8	(*)	(*)	(*)	(*)	(*)
Other personal services	5,877	253,049	203,466	17,762	8.7	1,151	96,719	80,214	8,387	10.5
Business services	11,642	618,622	513,613	34,237	6.7	1,916	234,150	205,124	13,100	6.4
Services to buildings	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Consulting services	3,367	108,154	76,068	9,892	13.0	(*)	(*)	(*)	(*)	(*)
Other business services	7,604	454,757	384,080	22,283	5.8	1,389	173,372	155,034	9,582	6.2
Automobile parking, repair, and services	12,126	534,438	474,643	37,899	8.0	2,346	164,906	153,532	15,638	10.2
Automobile repair shops	9,508	478,553	423,599	28,930	6.8	1,345	120,247	110,495	8,651	7.8
General automobile repair shops	5,689	268,953	239,773	17,680	7.4	684	65,588	59,031	4,251	7.2
Other automobile repair	3,819	209,600	183,826	11,250	6.1	661	54,659	51,464	4,400	8.5
Automobile parking and other services	2,618	55,885	51,044	8,969	17.6	1,001	44,659	43,037	6,987	16.2
Repair services, except automobile	4,562	206,921	177,181	12,708	7.2	(*)	(*)	(*)	(*)	(*)
Amusement and recreation services, including motion pictures	7,614	213,846	186,157	23,071	12.4	1,648	78,383	77,938	11,252	14.4
Medical and health services	82,803	4,835,467	2,154,134	263,731	12.2	19,906	1,879,796	915,699	129,734	14.2
Offices of physicians and surgeons	44,566	2,817,824	1,081,873	145,615	13.5	13,870	1,347,050	598,777	90,555	15.1
Other medical and health services	38,237	2,017,643	1,072,261	118,116	11.0	6,036	532,746	316,922	39,179	12.4
Legal services	23,319	988,902	507,585	69,992	13.8	4,356	340,592	194,138	28,138	14.5
Educational services	1,724	45,805	43,217	5,012	11.6	424	17,859	16,042	3,027	18.9
Engineering and architectural services	3,923	265,210	192,342	12,226	6.4	765	118,377	91,425	5,308	5.8
Accounting, auditing, and bookkeeping services	5,966	258,374	160,770	17,466	10.9	1,165	98,405	70,683	8,029	11.4
Certified public accountants	3,195	164,957	101,470	9,921	9.8	(*)	(*)	(*)	(*)	(*)
Other accounting, auditing, and bookkeeping services	2,771	93,417	59,300	7,545	12.7	(*)	(*)	(*)	(*)	(*)
Other services	3,624	110,464	58,986	10,250	17.4	(*)	(*)	(*)	(*)	(*)
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnote at end of table.

PROPRIETORSHIPS WITH RENT DEDUCTION

Table 2.5—RECEIPTS, TOTAL DEDUCTIONS, AND RENT DEDUCTION, BY SELECTED INDUSTRIES AND SIZE OF RENT DEDUCTION—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry	Size of rent deduction—Continued									
	$10,000 under $20,000					$20,000 or more				
	Number of businesses	Business receipts	Total deductions	Rent deduction	Rent deduction as a percent of total deductions	Number of businesses	Business receipts	Total deductions	Rent deduction	Rent deduction as a percent of total deductions
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
All industries	45,738	9,606,170	8,986,104	608,420	6.8	14,253	5,974,627	5,796,906	591,054	10.2
Agriculture, forestry, and fishery	15,162	1,540,226	1,475,735	198,649	13.5	4,692	1,357,970	1,350,314	171,633	12.7
Farms	14,514	1,460,231	1,402,710	190,115	13.6	4,634	1,318,713	1,313,346	169,260	12.9
Field crop farms	8,421	601,191	545,286	110,271	20.2	2,385	473,142	448,476	85,193	19.0
Fruit, tree nut, and vegetable farms	591	75,198	70,876	8,185	11.5	554	204,697	200,525	21,400	10.7
Livestock farms	5,395	765,806	767,366	70,189	9.1	1,557	614,824	638,516	57,464	9.0
Other farms	107	18,036	19,182	1,470	7.7	138	26,050	25,829	5,203	20.1
Other agriculture, forestry, and fishery	648	79,995	73,025	8,534	11.7	58	39,257	36,968	2,373	6.4
Mining	254	82,342	90,634	3,465	3.8	212	195,685	217,985	16,115	7.4
Contract construction	1,015	285,179	268,930	14,316	5.3	529	279,922	266,076	25,350	9.5
General contractors	494	161,472	152,172	7,367	4.8	293	183,955	175,501	17,488	10.0
Building construction	214	89,627	84,432	2,958	3.5	78	41,509	39,402	2,751	7.0
Other general contractors	280	71,845	67,740	4,409	6.5	215	142,446	136,099	14,737	10.8
Special trade contractors	475	113,722	108,132	6,319	5.8	231	90,503	85,844	7,468	8.7
Contractors not allocable	(*)	(*)	(*)	(*)	(*)	5	5,464	4,731	394	8.3
Manufacturing	856	247,532	234,067	11,337	4.8	212	182,278	176,628	8,046	4.6
Lumber and wood products, except furniture	298	46,418	44,201	3,670	8.3	77	35,193	33,993	3,400	10.0
Printing, publishing, and allied industries	224	51,618	47,783	2,779	5.8	2	2,240	2,161	87	4.0
Machinery, except electrical	(*)	(*)	(*)	(*)	(*)	26	28,253	26,123	970	3.7
Manufacturing, not elsewhere classified	308	141,357	134,962	4,523	3.4	107	116,592	114,351	3,589	3.1
Transportation, communication, electric, gas, and sanitary services	1,210	170,336	160,559	17,984	11.2	1,042	284,155	271,871	73,918	27.2
Local and highway passenger transit	(*)	(*)	(*)	(*)	(*)	64	5,301	4,923	1,324	26.9
Trucking and warehousing	1,080	148,606	140,964	15,951	11.3	949	259,674	247,843	71,073	28.7
Other transportation	101	16,213	15,340	1,611	10.5	25	16,927	16,720	1,232	7.4
Communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	4	2,253	2,385	289	12.1
Wholesale and retail trade	17,979	5,920,018	5,674,151	238,101	4.2	4,107	2,688,359	2,603,582	134,869	5.2
Wholesale trade	1,176	842,248	818,565	16,020	2.0	485	594,235	580,689	16,766	2.9
Groceries and related products	132	198,513	195,201	1,754	0.9	54	151,143	148,071	1,805	1.2
Farm product raw materials	(*)	(*)	(*)	(*)	(*)	30	88,547	88,958	1,889	2.1
Machinery, equipment, and supplies	207	65,605	61,755	2,939	4.8	18	25,190	24,062	568	2.4
Other wholesale trade	784	439,694	423,613	10,614	2.5	383	329,355	319,598	12,504	3.9
Retail trade	16,708	5,056,722	4,835,600	221,069	4.6	3,619	2,088,596	2,017,333	118,026	5.9
Building materials, hardware, and farm equipment	320	84,322	77,917	4,232	5.4	113	38,328	36,444	2,609	7.2
General merchandise stores	412	117,506	109,577	5,744	5.2	88	72,502	68,571	4,003	5.8
Food stores	1,422	798,686	778,370	19,052	2.4	742	553,531	542,497	25,980	4.8
Grocery stores	1,065	695,892	679,726	14,347	2.1	704	527,987	517,130	24,865	4.8
Other food stores	357	102,794	98,644	4,705	4.8	38	25,544	25,367	1,115	4.4
Automotive dealers and service stations	6,668	2,395,866	2,307,892	86,382	3.7	853	667,388	649,704	26,094	4.0
Motor vehicle dealers	318	283,034	277,876	3,922	1.4	108	210,186	207,531	3,538	1.7
Gasoline service stations	6,031	1,964,649	1,887,551	78,465	4.2	718	430,170	415,797	21,809	5.2
Other automotive dealers	319	148,183	142,465	3,995	2.8	27	27,032	26,376	747	2.8
Apparel and accessory stores	1,001	227,127	211,868	12,934	6.1	304	148,005	139,058	8,422	6.1
Furniture, home furnishings, and equipment	848	243,676	230,887	10,841	4.7	166	98,807	94,748	5,521	5.8
Eating places	3,171	516,531	487,173	42,906	8.8	1,061	336,786	320,241	36,643	11.4
Drinking places	720	102,582	96,866	9,223	9.5	26	17,510	17,581	946	5.4
Drug and proprietary stores	469	151,382	140,195	6,467	4.6	11	10,937	10,375	290	2.8
Liquor stores	423	161,735	154,681	5,736	3.7	62	35,808	34,497	1,565	4.5
Antique and secondhand stores	176	22,596	20,956	2,369	11.3	3	250	416	83	20.0
Other retail trade	1,078	234,713	219,218	15,183	6.9	190	108,744	103,201	5,870	5.7
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	3	5,528	5,560	77	1.4
Finance, insurance, and real estate	479	196,945	193,692	7,163	3.7	497	173,562	179,609	30,488	17.0
Finance	102	70,770	73,180	1,703	2.3	64	11,452	12,029	3,456	28.7
Insurance agents, brokers, and service	209	70,720	62,274	3,044	4.9	153	61,747	58,004	5,384	9.3
Real estate	168	55,455	58,238	2,416	4.1	280	100,363	109,576	21,648	19.8
Agents, brokers, and managers	(*)	(*)	(*)	(*)	(*)	51	27,667	28,685	6,535	22.8
Other real estate	78	29,997	32,196	992	3.1	229	72,696	80,891	15,113	18.7
Services	8,782	1,163,592	888,234	117,392	13.2	2,946	799,019	719,728	130,131	18.1
Hotels, rooming houses, camps, and other lodgings	372	47,845	48,485	5,033	10.4	137	47,664	46,718	8,195	17.5
Tourist courts and motels	288	34,806	34,469	3,951	11.5	60	25,350	25,206	3,716	14.7
Other lodging places	84	13,039	14,016	1,082	7.7	77	22,314	21,512	4,479	20.8
Personal services	1,738	177,569	161,997	22,074	13.6	436	99,509	92,404	12,303	13.3
Coin-operated laundries and dry cleaning	435	36,990	33,829	4,890	14.5	64	4,907	4,679	1,522	32.5
Other laundries and dry cleaning plants	762	59,537	56,278	9,786	17.4	233	56,835	54,674	6,327	11.6
Beauty shops	206	32,316	30,483	2,752	9.0	48	11,691	10,714	1,365	12.7
Barber shops	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-
Other personal services	325	46,814	40,046	4,520	11.3	91	26,076	22,337	3,089	13.8
Business services	347	74,340	67,312	4,313	6.4	198	59,137	58,472	14,827	25.4
Services to buildings	-	-	-	-	-	-	-	-	-	-
Consulting services	(*)	(*)	(*)	(*)	(*)	44	10,339	9,375	1,184	12.6
Other business services	293	62,746	58,230	3,529	6.1	154	48,798	49,097	13,643	27.8
Automobile parking, repair, and services	646	48,775	42,420	10,080	23.8	382	50,504	47,929	15,777	32.9
Automobile repair shops	235	15,492	13,825	3,168	22.9	3	2,568	2,912	76	2.6
General automobile repair shops	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-
Other automobile repair	109	11,095	10,401	1,436	13.8	3	2,568	2,912	76	2.6
Automobile parking and other services	411	33,283	28,595	6,912	24.2	379	47,936	45,017	15,701	34.9
Repair services, except automobile	(*)	(*)	(*)	(*)	(*)	10	5,664	5,768	276	4.8
Amusement and recreation services, including motion pictures	806	80,693	75,184	11,617	15.5	574	125,306	117,026	26,739	22.8
Medical and health services	3,529	472,579	291,535	45,842	15.7	674	258,202	218,161	32,968	15.1
Offices of physicians and surgeons	2,153	299,168	163,433	27,433	16.8	275	79,990	55,548	9,841	17.7
Other medical and health services	1,376	173,411	128,102	18,409	14.4	399	178,212	162,613	23,127	14.2
Legal services	761	135,646	92,443	9,940	10.8	117	52,230	40,642	3,768	9.3
Educational services	269	36,906	34,314	4,211	12.3	132	28,453	27,790	4,876	17.5
Engineering and architectural services	149	52,388	43,468	2,208	5.1	77	53,263	47,974	2,529	5.3
Accounting, auditing, and bookkeeping services	(*)	(*)	(*)	(*)	(*)	58	10,259	8,983	2,666	29.7
Certified public accountants	(*)	(*)	(*)	(*)	(*)	46	7,022	6,039	1,924	31.9
Other accounting, auditing, and bookkeeping services	(*)	(*)	(*)	(*)	(*)	12	3,237	2,944	742	25.2
Other services	(*)	(*)	(*)	(*)	(*)	151	8,828	7,861	5,207	66.2
Nature of business not allocable	(*)	-	(*)	(*)	(*)	16	13,677	11,113	504	4.5

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 2.6—RECEIPTS, PAYROLL, AND NET PROFIT, BY STATE AND SELECTED INDUSTRIES

PART 1

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry	United States, total				10 States, total				California				Florida			
	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)
All industries	9,392,096	237,496,922	25,308,501	33,180,541	4,521,307	121,760,905	13,851,839	18,058,961	889,011	25,955,333	3,503,062	3,572,618	288,181	6,961,213	921,480	1,010,790
Agriculture, forestry, and fishery	3,078,837	41,704,633	2,945,571	3,157,621	1,082,396	14,688,591	1,325,292	824,674	129,076	2,498,205	409,000	25,293	49,433	660,385	125,122	8,879
Farms	2,906,287	39,034,499	2,507,906	2,666,905	993,103	13,298,934	1,068,647	574,206	94,606	2,072,143	332,269	[1]62,691	40,337	464,387	74,824	[1]21,131
Field crop farms	1,061,409	11,346,131	837,295	1,655,096	313,925	3,387,187	239,252	465,965	12,604	330,546	43,080	10,196	5,664	71,214	8,876	4,608
Fruit, tree nut, and vegetable farms	129,361	1,946,221	449,461	54,011	78,124	1,296,622	323,989	28,605	33,367	675,774	189,079	6,408	13,407	186,674	37,438	741
Livestock farms	1,509,311	24,808,665	1,065,745	1,174,383	506,613	8,119,936	413,088	196,921	28,428	905,536	66,365	[1]41,427	15,766	158,264	18,375	[1]25,222
Animal specialty farms	53,064	190,327	23,337	[1]105,457	28,651	103,848	11,870	[1]63,435	8,670	20,251	2,649	[1]22,069	1,078	8,256	1,066	[1]64
Other farms	153,142	743,155	132,068	[1]111,128	65,790	391,341	80,448	[1]53,850	11,537	140,036	31,096	[1]15,799	4,422	39,979	9,069	[1]1,194
Horticultural services	58,078	764,351	159,535	181,698	37,042	509,253	99,780	134,486	18,204	180,845	21,968	69,046	2,054	55,736	14,263	8,103
Other agriculture, forestry, and fishery	114,472	1,905,783	278,130	309,018	52,251	880,404	156,865	115,982	16,266	245,217	54,763	18,938	7,042	140,262	36,035	21,907
Mining	50,107	1,450,842	169,231	[1]9,029	28,320	836,342	89,264	[1]18,165	3,009	28,220	1,189	[1]10,844	(*)	(*)	(*)	(*)
Contract construction	683,452	20,104,108	4,190,232	3,072,569	345,527	10,348,951	2,135,480	1,652,879	56,803	2,253,107	411,535	301,445	28,865	775,718	189,685	122,908
General contractors	123,669	8,128,144	1,495,731	771,481	61,306	3,944,240	697,266	400,440	13,723	959,871	131,590	96,212	4,977	309,656	65,955	32,865
Building construction	100,915	6,751,097	1,230,429	631,360	49,937	3,255,951	574,506	321,000	9,908	722,726	101,510	68,641	4,565	276,292	59,878	28,049
Other general contractors	22,754	1,377,047	265,302	140,121	11,369	688,289	122,760	79,440	3,815	237,145	30,080	27,571	(*)	(*)	(*)	(*)
Special trade contractors	529,502	11,379,276	2,579,533	2,198,475	269,353	6,145,244	1,387,567	1,208,275	40,988	1,233,799	268,361	198,169	22,885	460,574	123,642	86,365
Plumbing, heating, and air conditioning	70,762	2,641,053	488,842	404,038	36,447	1,384,402	265,998	215,733	5,424	247,281	46,880	40,715	2,701	84,209	13,954	13,252
Painting, paperhanging, and decorating	100,063	1,225,481	346,828	352,357	51,948	704,680	197,767	203,539	10,139	167,363	40,704	46,062	5,017	70,931	22,128	17,199
Electrical work	42,026	1,409,445	326,018	223,695	20,962	743,403	177,888	119,785	2,950	174,110	47,283	18,904	1,621	31,158	5,213	5,455
Masonry, stonework, and plastering	46,222	1,189,236	356,570	230,284	24,822	693,942	204,134	130,901	4,495	132,266	30,884	23,147	2,412	74,626	28,786	11,571
Carpentering and flooring	153,798	1,614,026	307,361	488,734	74,197	884,065	162,899	263,887	8,219	106,689	17,859	22,122	6,138	64,296	18,720	18,154
Contractors, not elsewhere classified	116,631	3,300,035	753,914	499,367	60,977	1,734,752	378,881	274,430	9,761	406,090	84,751	47,219	4,996	135,354	34,841	20,734
Manufacturing	183,436	6,711,924	1,475,835	737,444	94,854	3,731,007	874,418	428,113	26,495	961,169	240,133	100,518	6,665	213,377	47,990	15,132
Lumber and wood products, except furniture	48,843	1,568,218	355,340	128,556	12,877	509,717	120,827	50,091	1,998	118,824	27,681	11,284	(*)	(*)	(*)	(*)
Printing, publishing, and allied industries	31,133	820,069	188,045	123,181	18,340	515,863	115,803	73,604	4,577	117,233	30,904	12,353	(*)	(*)	(*)	(*)
Machinery, except electrical	25,245	845,537	214,635	156,048	16,037	536,996	143,262	105,035	5,472	213,995	54,885	31,075	(*)	(*)	(*)	(*)
Manufacturing, not elsewhere classified	78,215	3,478,100	717,815	329,659	47,600	2,168,431	494,526	199,383	14,448	511,117	126,663	45,806	3,765	101,213	19,270	5,774
Transportation, communication, electric, gas, and sanitary services	296,492	6,514,650	1,006,130	896,187	141,312	3,528,132	571,472	473,018	22,952	750,347	124,707	89,491	7,910	213,157	37,963	28,089
Local transportation	48,974	522,713	104,157	125,538	17,462	246,424	60,506	55,647	(*)	(*)	(*)	(*)	1,179	17,204	6,567	1,808
Trucking and warehousing	206,305	4,947,741	732,346	637,146	103,730	2,709,010	427,579	339,558	16,343	598,521	99,171	71,460	5,294	148,647	23,922	19,020
Wholesale and retail trade	1,990,366	111,461,575	8,571,197	7,629,180	1,052,380	59,241,898	4,741,629	4,230,254	229,371	12,224,118	1,190,213	813,706	70,972	3,244,750	246,242	231,088
Wholesale trade	274,058	21,558,524	1,053,240	1,808,333	155,026	11,691,634	601,183	1,066,149	37,064	2,246,103	132,531	211,174	12,836	661,401	35,475	65,949
Groceries and related products	38,180	4,935,007	207,943	265,239	21,814	2,942,178	117,313	163,351	3,726	664,538	26,118	34,257	1,582	208,852	10,531	11,181
Farm product raw materials	12,269	3,675,606	49,945	42,005	4,622	1,318,835	18,908	12,092	(*)	(*)	(*)	(-)	(*)	(*)	(*)	(*)
Machinery, equipment, and supplies	24,794	1,549,780	103,506	170,918	14,391	901,589	57,975	101,535	3,372	173,705	11,373	19,138	1,053	22,331	555	4,587
Other wholesale trade	198,815	11,398,131	691,846	1,330,171	114,199	6,529,232	406,987	789,171	29,901	1,361,863	94,879	157,269	10,181	401,199	24,002	50,295
Retail trade	1,687,815	89,254,048	7,486,042	5,758,479	881,228	47,198,846	4,125,015	3,133,465	188,761	9,905,496	1,052,588	595,606	57,259	2,576,483	210,342	165,472
Building materials, hardware, and farm equipment	53,610	4,451,426	380,147	262,856	30,462	2,184,513	190,758	145,726	3,858	324,306	31,886	28,727	1,523	104,832	10,423	12,487
General merchandise stores	403,853	4,916,860	244,855	388,815	200,475	2,216,704	117,740	191,812	52,542	361,206	22,238	16,846	12,796	114,693	6,076	11,325
Direct selling establishments	325,733	1,495,480	32,920	153,005	167,375	820,316	20,864	86,784	46,120	164,101	5,757	4,328	11,074	44,044	400	6,507
Other general merchandise stores	78,120	3,421,380	211,935	235,810	33,100	1,396,388	96,876	105,028	6,422	197,105	16,481	12,518	1,722	70,649	5,676	4,818
Food stores	209,279	17,729,878	977,191	848,944	104,642	9,153,982	547,768	461,674	15,059	1,503,336	99,835	76,518	5,705	479,096	24,757	17,873
Grocery stores	155,257	15,000,873	712,388	618,378	69,593	7,202,350	363,184	302,979	9,413	1,220,348	70,292	53,362	4,300	421,088	18,694	16,757
Other food stores	54,022	2,729,005	264,803	230,566	35,049	1,951,632	184,584	158,695	5,646	282,988	29,543	23,156	1,405	58,008	6,063	1,116
Automotive dealers and service stations	283,204	28,911,553	2,074,726	1,329,449	137,827	15,020,324	1,111,828	674,367	24,464	3,260,829	299,884	145,653	10,688	930,103	64,442	36,816
Motor vehicle dealers	39,823	5,783,654	303,488	164,320	19,512	2,837,714	159,119	76,249	1,816	450,910	32,346	16,964	1,638	156,448	7,134	4,626
Gasoline service stations	203,571	20,059,240	1,546,676	982,158	100,387	10,586,361	834,969	502,776	18,918	2,330,876	221,478	99,047	7,591	639,844	47,260	26,173
Other automotive dealers	39,810	3,068,659	224,562	182,971	17,928	1,596,249	117,740	95,342	3,730	479,043	46,060	29,642	1,459	133,811	10,048	6,017
Apparel and accessory stores	52,289	3,213,493	293,486	311,143	30,374	1,923,112	181,938	199,578	6,451	338,865	39,458	27,802	1,729	108,930	8,710	11,578
Furniture, home furnishings, and equipment	80,362	4,678,606	480,185	388,624	42,814	2,459,256	260,457	198,859	12,802	627,010	67,211	38,669	3,176	127,322	11,645	12,743
Eating places	188,166	7,885,507	1,512,893	658,920	102,726	4,370,827	820,375	374,484	24,424	1,198,472	254,169	84,179	5,862	233,401	45,124	18,911
Drinking places	97,407	3,570,444	433,387	346,313	56,074	2,113,449	278,921	212,134	9,750	387,719	80,097	32,939	1,942	91,309	7,589	9,879
Drug and proprietary stores	20,490	2,492,805	261,762	283,173	11,695	1,365,771	139,993	163,449	1,979	265,244	30,695	31,855	(*)	(*)	(*)	(*)
Liquor stores	26,828	2,996,479	128,148	177,890	13,953	1,779,712	80,293	102,849	3,685	667,274	36,391	37,716	(*)	(*)	(*)	(*)
Antique and secondhand stores	45,819	588,801	40,101	44,203	26,259	320,175	25,123	18,940	5,106	72,229	7,963	2,844	2,829	19,895	1,567	359
Other retail trade	226,508	7,818,196	659,161	718,149	123,927	4,291,121	369,821	389,593	28,641	899,006	82,761	71,858	10,170	279,331	22,716	23,043
Wholesale and retail trade not allocable	28,493	649,003	31,915	62,368	16,126	351,418	15,431	30,640	3,546	72,519	5,094	6,926	(*)	(*)	(*)	(*)

Footnotes at end of table.

Table 2.6—RECEIPTS, PAYROLL, AND NET PROFIT, BY STATE AND SELECTED INDUSTRIES—Continued

PART I—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)
	United States, total				10 States, total				California				Florida			
Finance, insurance, and real estate	564,169	8,347,614	551,594	2,559,247	320,492	4,812,445	327,038	1,481,237	85,713	1,104,536	49,574	311,856	31,607	455,883	37,948	145,667
Finance	32,741	567,259	46,175	96,128	18,072	361,742	32,142	56,611	5,397	68,634	3,708	12,531	2,306	18,966	2,900	5,058
Insurance agents, brokers, and service	190,184	2,932,524	236,507	1,242,355	102,166	1,691,994	138,881	687,957	19,614	299,542	23,587	109,509	6,101	84,837	7,500	40,603
Real estate	341,244	4,847,831	268,912	1,220,764	200,254	2,758,709	156,015	736,669	60,702	736,360	22,279	189,816	23,200	352,080	27,548	100,006
Agents, brokers, and managers	257,131	2,662,570	83,938	986,555	155,717	1,662,540	51,328	616,832	52,337	544,355	10,964	181,747	18,459	182,522	1,899	81,447
Services	2,503,671	40,777,987	6,348,827	15,043,967	1,434,756	24,388,464	3,769,487	8,934,657	331,351	6,088,815	1,068,841	1,929,790	91,871	1,387,644	236,387	457,654
Hotels, rooming houses, camps, and other lodgings	95,870	1,812,345	226,776	110,364	45,518	945,853	117,243	63,068	8,185	232,902	33,855	14,335	5,694	102,791	9,869	5,567
Tourist courts and motels	36,145	883,616	123,285	55,308	17,907	433,713	64,912	28,786	2,742	101,164	16,199	6,932	2,332	60,394	7,004	[1]1,643
Trailer parks and camps	33,477	535,538	40,877	31,320	14,002	287,181	22,509	17,762	2,760	68,959	8,826	1,054	2,103	35,305	1,687	8,739
Other lodging places	26,248	393,191	62,614	23,736	13,609	224,959	29,822	16,520	2,683	62,779	8,830	6,349	(*)	(*)	(*)	(*)
Personal services	555,769	6,242,238	1,399,192	1,539,072	309,768	3,616,935	814,622	855,893	58,106	769,424	206,197	143,670	18,374	225,401	61,436	47,346
Coin-operated laundries and dry cleaning	28,595	468,151	57,333	53,166	16,370	286,888	37,986	32,086	2,542	52,609	4,533	5,048	(*)	(*)	(*)	(*)
Other laundries and dry cleaning plants	49,457	1,268,188	385,669	195,064	29,409	732,699	221,998	107,725	7,295	202,889	62,151	26,780	2,687	63,340	21,250	10,141
Beauty shops	215,996	1,962,574	628,982	459,261	114,222	1,113,163	366,832	249,164	16,671	247,304	97,307	40,358	6,460	80,277	28,742	14,843
Barber shops	123,783	835,151	143,392	423,918	66,910	456,930	80,313	222,314	9,949	89,873	26,283	29,838	4,006	26,464	4,948	13,635
Other personal services	137,938	1,708,174	183,816	407,663	82,857	1,027,255	107,493	244,604	21,649	176,749	15,923	41,646	4,384	41,078	5,416	8,337
Business services	347,395	3,744,264	654,215	1,078,707	218,980	2,492,373	446,055	683,729	67,349	835,720	179,295	178,789	11,964	110,956	22,414	33,455
Services to buildings	62,873	618,666	182,128	177,517	36,099	335,948	86,721	98,719	12,426	118,668	24,445	28,793	1,907	23,801	9,881	5,855
Consulting services	83,201	755,861	59,433	342,941	53,471	517,061	47,928	217,986	17,412	163,263	14,255	58,761	2,987	24,173	499	12,951
Other business services	201,321	2,369,737	412,654	558,249	129,410	1,639,364	311,406	367,024	37,511	553,789	140,595	91,235	7,070	62,982	12,034	14,649
Automobile parking, repair, and services	139,105	3,274,243	561,462	475,211	72,053	1,813,127	321,736	254,317	15,503	476,182	98,339	55,909	4,589	103,280	22,878	12,133
Automobile repair shops	113,781	2,820,921	496,198	435,750	59,464	1,528,093	275,270	230,291	11,866	370,064	80,200	47,430	3,791	80,449	17,886	12,528
General automobile repair shops	72,762	1,672,482	259,884	256,002	37,021	931,140	153,058	139,689	5,761	200,489	41,201	26,262	2,324	36,584	7,039	7,331
Other automobile repair	41,019	1,148,439	236,314	179,748	22,443	596,953	122,212	90,602	6,105	169,575	38,999	21,168	1,467	43,865	10,847	5,197
Automobile parking and other services	25,324	453,322	65,264	39,461	12,589	285,034	46,466	24,026	3,637	106,118	18,139	8,479	(*)	(*)	(*)	(*)
Repair services, except automobile	198,957	2,105,729	289,846	476,898	101,882	1,140,751	160,478	258,580	21,375	268,044	45,847	49,455	8,807	75,867	7,842	17,540
Amusement and recreation services, including motion pictures	169,311	1,770,227	238,499	137,828	98,440	1,081,088	144,588	69,065	24,492	255,962	36,585	[1]1,127	7,934	93,986	13,012	3,630
Theatrical producers, bands, orchestras, and entertainers	60,253	478,727	69,630	125,630	35,315	306,670	35,713	77,023	6,746	75,947	10,053	10,349	1,921	11,795	422	4,924
Other amusement and recreation services	109,058	1,291,500	168,869	12,198	63,125	774,418	108,875	[1]7,958	17,746	180,015	26,532	[1]11,476	6,013	82,191	12,590	[1]1,294
Medical and health services	404,183	14,720,393	1,944,127	8,024,900	243,724	8,883,795	1,150,605	4,789,824	51,819	2,300,097	342,846	1,106,101	12,749	409,596	54,015	220,505
Offices of physicians and surgeons	194,207	8,962,044	1,009,861	5,305,960	117,443	5,424,573	586,237	3,191,564	28,525	1,385,505	173,208	741,464	5,297	249,957	30,681	144,339
Other medical and health services	209,976	5,758,349	934,266	2,718,940	126,281	3,459,222	564,368	1,598,260	23,294	914,592	169,638	364,637	7,452	159,639	23,334	76,166
Legal services	137,487	3,322,767	400,708	1,752,857	81,362	2,049,777	246,018	1,062,605	12,645	384,216	53,537	181,078	5,023	124,245	15,012	68,164
Educational services	107,034	543,276	106,915	140,687	55,228	282,580	56,820	64,520	14,595	67,911	15,624	6,677	5,494	19,406	3,768	4,901
Engineering and architectural services	58,486	1,133,338	261,163	374,713	35,072	710,283	156,676	222,160	10,524	146,659	18,402	48,686	2,884	63,278	17,188	17,208
Accounting, auditing, and bookkeeping services	134,831	1,213,020	227,187	553,384	77,088	751,179	129,188	347,609	20,800	199,179	33,397	87,994	5,595	46,472	8,517	19,735
Certified public accountants	22,827	520,626	125,128	227,310	15,148	340,186	73,036	153,132	3,450	73,222	14,193	32,215	(*)	(*)	(*)	(*)
Other accounting, auditing, and bookkeeping services	112,004	692,394	102,059	326,074	61,940	410,993	56,152	194,477	17,350	125,957	19,204	55,779	4,889	25,795	3,921	9,509
Other services	155,243	896,147	38,737	379,346	95,641	620,723	25,458	263,287	25,958	152,519	4,917	58,223	2,764	12,366	436	7,470
Nature of business not allocable	41,566	423,589	49,884	93,355	21,270	185,075	17,759	52,294	4,241	46,816	7,870	11,363	(*)	(*)	-	(*)

Footnotes at end of table.

Table 2.6—RECEIPTS, PAYROLL, AND NET PROFIT, BY STATE AND SELECTED INDUSTRIES—Continued

PART I—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)
	Illinois				Michigan				Missouri				New Jersey			
All industries	463,936	12,942,194	1,274,326	1,929,433	316,149	8,877,837	1,019,231	1,290,515	299,266	6,075,319	542,068	791,293	198,830	6,035,105	655,275	1,184,692
Agriculture, forestry, and fishery	154,050	2,549,196	109,584	290,231	94,369	924,144	79,930	57,595	142,648	1,484,911	59,001	94,655	10,159	184,550	36,736	8,442
Farms	149,714	2,451,357	92,245	268,013	87,190	840,307	67,421	45,375	140,148	1,449,745	54,534	89,298	6,978	119,363	24,199	[1]6,260
Field crop farms	74,387	957,192	34,251	175,179	36,595	194,074	7,820	15,600	37,962	326,742	22,920	45,396	(*)	(*)	(*)	(*)
Fruit, tree nut, and vegetable farms	2,285	22,851	4,984	[1]1,603	6,335	113,232	27,327	10,634	(*)	(*)	(*)	(*)	2,551	52,488	15,912	384
Livestock farms	65,453	1,412,588	45,748	100,120	38,498	483,112	23,184	23,529	90,075	1,102,682	28,314	54,332	2,029	50,573	5,791	[1]5,386
Animal specialty farms	2,045	28,014	2,539	[1]3,543	(*)	(*)	(*)	(*)	2,323	7,047	420	[1]2,030	(*)	(*)	(*)	(*)
Other farms	5,544	30,712	4,723	[1]2,140	4,229	40,547	7,939	[1]456	8,645	9,820	2,005	[1]7,446	(*)	(*)	(*)	(*)
Horticultural services	1,545	20,085	4,976	3,093	2,112	30,734	6,935	7,807	(*)	(*)	(*)	(*)	2,696	47,822	9,248	10,640
Other agriculture, forestry, and fishery	2,791	77,754	12,363	19,125	5,067	53,103	5,574	4,413	1,575	27,294	1,914	3,024	(*)	(*)	(*)	(*)
Mining	1,643	81,028	13,314	1,786	1,860	19,400	3,140	[1]2,987	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contract construction	31,316	921,405	192,453	156,905	25,478	695,421	141,854	122,704	17,597	429,559	94,413	77,525	23,516	631,749	94,266	119,024
General contractors	4,589	305,613	48,373	32,773	3,730	261,742	48,721	29,201	2,343	136,931	23,444	16,179	3,315	229,010	34,432	19,099
Building construction	3,870	246,713	37,765	23,606	3,068	230,975	40,452	25,554	1,496	114,809	19,537	12,765	2,991	196,414	28,118	15,907
Other general contractors	719	58,900	10,608	9,167	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Special trade contractors	25,415	592,750	137,827	121,531	20,469	397,404	90,744	90,302	13,822	276,700	66,317	58,249	19,557	398,833	58,823	98,751
Plumbing, heating, and air conditioning	3,177	150,369	35,297	16,466	2,740	85,172	15,294	14,870	1,327	84,407	20,046	10,744	2,675	70,617	6,414	15,258
Painting, paperhanging, and decorating	4,993	62,689	18,226	19,492	3,020	24,952	8,978	7,577	3,137	28,557	7,621	9,615	4,026	53,990	9,609	19,076
Electrical work	1,713	46,605	11,096	5,875	1,721	39,612	9,347	7,716	(*)	(*)	(*)	(*)	2,157	65,824	9,983	14,819
Masonry, stonework, and plastering	2,553	72,065	23,616	17,153	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,744	64,658	15,208	11,126
Carpentering and flooring	7,342	96,721	12,516	32,454	6,274	48,762	14,434	20,231	4,921	29,936	3,690	13,172	5,135	75,028	9,721	22,519
Contractors, not elsewhere classified	5,637	164,301	37,076	30,091	4,967	154,770	29,702	27,286	3,582	102,641	26,729	17,805	2,820	68,716	7,888	15,953
Manufacturing	7,228	303,774	74,640	42,802	6,993	225,867	57,738	37,992	3,907	155,124	35,169	16,331	3,544	149,852	39,029	20,404
Lumber and wood products, except furniture	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Printing, publishing, and allied industries	1,518	68,091	22,237	10,506	1,087	26,303	7,070	4,398	(*)	(*)	(*)	(*)	1,207	32,493	6,726	2,271
Machinery, except electrical	1,679	41,228	11,150	13,043	2,178	47,465	9,471	11,679	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing, not elsewhere classified	3,243	168,460	33,305	16,446	2,994	127,656	36,678	16,988	(*)	(*)	(*)	(*)	1,756	102,235	30,397	12,446
Transportation, communication, electric, gas, and sanitary services	10,387	333,351	61,150	49,777	11,316	293,222	59,708	40,414	9,424	230,811	36,887	29,076	7,501	185,387	27,329	33,806
Local transportation	1,381	28,920	10,983	3,583	1,453	21,730	6,000	3,239	(*)	(*)	(*)	(*)	1,308	15,556	4,560	3,593
Trucking and warehousing	8,323	272,543	47,220	44,800	7,874	211,699	39,083	28,497	7,346	174,425	27,765	22,612	5,172	117,587	16,424	19,234
Wholesale and retail trade	102,038	6,057,317	472,878	395,857	73,181	4,930,241	423,565	363,806	50,201	2,700,017	189,271	194,691	54,225	3,010,924	214,352	263,806
Wholesale trade	18,570	1,377,740	63,451	116,359	8,964	700,555	41,489	75,582	5,762	401,234	23,334	36,329	6,514	534,375	30,850	62,611
Groceries and related products	3,218	326,577	8,278	16,476	1,522	228,562	8,716	13,949	968	88,027	6,512	5,445	1,027	153,995	5,099	8,179
Farm product raw materials	856	383,625	5,418	4,041	(*)	(*)	(*)	(*)	599	120,499	1,659	1,380	(*)	(*)	(*)	(*)
Machinery, equipment, and supplies	1,854	83,615	4,036	13,696	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other wholesale trade	12,642	583,923	45,719	82,146	6,971	388,302	28,876	56,010	3,715	164,125	13,824	25,255	5,121	328,261	23,812	49,431
Retail trade	79,812	4,571,211	405,836	270,008	62,497	4,192,364	381,147	286,170	42,137	2,245,391	163,314	155,634	47,319	2,471,258	183,502	199,975
Building materials, hardware, and farm equipment	3,316	289,422	25,210	8,696	2,617	240,850	20,839	17,013	1,983	166,093	12,147	12,253	1,946	81,482	11,035	8,442
General merchandise stores	19,203	197,726	10,943	15,246	13,622	144,915	8,865	16,549	11,010	128,732	5,751	12,920	7,499	164,335	8,032	17,233
Direct selling establishments	16,362	89,262	2,072	8,575	12,038	70,695	1,045	10,142	9,742	49,356	921	8,398	5,253	50,711	1,928	5,438
Other general merchandise stores	2,841	108,464	8,871	6,671	1,584	74,220	7,820	6,407	1,268	79,376	4,830	4,522	2,246	113,624	6,104	11,795
Food stores	8,754	818,165	59,790	28,294	7,861	892,438	54,071	43,816	4,470	377,375	18,886	17,640	7,782	469,733	27,905	34,126
Grocery stores	7,193	696,814	38,229	18,621	5,797	723,529	32,435	30,141	3,181	326,679	15,371	13,154	4,078	279,963	16,069	19,081
Other food stores	1,561	121,351	21,561	9,673	2,064	168,909	21,636	13,675	1,289	50,696	3,515	4,486	3,704	189,770	11,836	15,045
Automotive dealers and service stations	11,526	1,395,445	99,237	55,319	10,756	1,305,200	106,135	59,194	8,743	846,414	56,278	39,659	7,410	771,155	49,762	38,344
Motor vehicle dealers	1,256	277,235	15,074	3,675	1,430	231,121	14,123	7,222	1,412	188,825	8,392	1,684	520	72,147	9,898	2,236
Gasoline service stations	8,889	996,998	77,236	43,120	7,943	938,349	80,759	46,321	6,477	553,512	42,920	29,385	5,463	649,228	38,194	33,357
Other automotive dealers	1,381	121,212	6,927	8,524	1,383	135,730	11,253	5,651	(*)	(*)	(*)	(*)	1,427	49,780	1,670	2,751
Apparel and accessory stores	2,631	204,697	21,199	18,047	1,831	141,393	11,299	17,279	1,218	81,639	6,953	10,453	2,239	134,806	8,973	17,472
Furniture, home furnishings, and equipment	3,327	240,741	25,642	18,896	2,333	192,240	25,545	17,975	1,328	93,965	9,963	8,905	1,071	89,923	10,202	6,350
Eating places	9,445	429,546	73,343	33,084	7,193	300,372	63,648	23,802	4,682	148,980	26,234	15,123	5,554	198,529	23,291	25,688
Drinking places	7,023	270,217	25,111	20,938	4,936	294,079	46,637	34,322	1,913	75,124	7,628	5,949	3,366	137,063	15,221	11,634
Drug and proprietary stores	1,371	142,183	17,671	16,797	897	180,613	16,383	14,704	745	87,891	6,979	12,412	(*)	(*)	(*)	(*)
Liquor stores	1,268	129,962	10,399	11,277	1,477	209,575	4,491	10,022	776	71,094	1,538	6,094	(*)	(*)	(*)	(*)
Antique and secondhand stores	2,066	30,655	2,755	3,510	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,563	15,358	269	1,865
Other retail trade	9,882	422,452	34,536	39,904	8,446	280,404	22,596	31,671	4,034	160,652	10,853	14,072	7,006	278,691	19,720	27,514
Wholesale and retail trade not allocable	3,656	108,366	3,591	9,490	(*)	(*)	(*)	(*)	2,302	53,392	2,623	2,728	(*)	(*)	-	(*)

Footnotes at end of table.

Table 2.6—RECEIPTS, PAYROLL, AND NET PROFIT, BY STATE AND SELECTED INDUSTRIES—Continued

PART I—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)
	Illinois				Michigan				Missouri				New Jersey			
Finance, insurance, and real estate	30,156	511,265	38,622	169,568	18,939	304,658	18,675	122,466	15,924	239,511	12,444	75,654	15,737	280,417	16,957	87,263
Finance	1,344	40,956	817	12,420	959	24,987	1,078	7,289	(*)	(*)	(*)	(*)	1,467	28,013	1,097	1,108
Insurance agents, brokers, and service	13,082	238,495	17,908	91,710	7,159	113,231	7,408	57,970	5,788	86,229	4,772	42,339	5,396	106,536	7,474	42,283
Real estate	15,730	231,814	19,897	65,438	10,821	166,440	10,189	57,207	9,585	142,542	7,126	29,301	8,874	145,868	8,386	43,872
Agents, brokers, and managers	10,590	122,838	6,317	47,431	8,113	106,573	3,100	49,088	6,547	68,822	2,593	20,719	6,991	89,487	3,793	31,386
Services	125,706	2,170,465	310,448	819,854	82,856	1,468,473	232,767	545,334	56,332	803,869	110,208	297,280	82,280	1,566,291	224,609	646,125
Hotels, rooming houses, camps, and other lodgings	3,732	61,161	6,293	2,188	4,189	86,997	5,092	3,006	4,174	79,112	7,358	8,282	2,439	26,695	4,202	[1]1,125
Tourist courts and motels	(*)	(*)	(*)	(*)	2,513	28,273	2,338	1,484	1,151	30,230	3,889	5,107	(*)	(*)	(*)	(*)
Trailer parks and camps	1,198	17,061	1,056	[1]571	(*)	(*)	(*)	(*)	1,684	32,026	1,299	[1]826	(*)	(*)	(*)	(*)
Other lodging places	1,782	17,198	1,876	1,156	(*)	(*)	(*)	(*)	1,339	16,856	2,170	4,001	(*)	(*)	(*)	(*)
Personal services	33,680	398,410	68,519	102,775	21,150	264,225	64,553	64,208	16,098	145,082	31,563	38,641	15,486	188,105	39,835	49,629
Coin-operated laundries and dry cleaning	1,492	29,762	3,733	1,922	(*)	(*)	(*)	(*)	1,663	21,456	1,060	2,934	(*)	(*)	(*)	(*)
Other laundries and dry cleaning plants	3,155	66,990	11,354	13,513	1,768	29,390	8,806	3,869	1,418	33,944	8,432	7,041	(*)	(*)	(*)	(*)
Beauty shops	13,810	98,675	27,778	26,665	8,610	107,756	41,772	21,117	6,554	53,155	17,707	12,923	3,773	47,611	14,048	11,741
Barber shops	8,342	57,634	10,191	27,940	4,971	27,333	717	20,357	2,822	16,594	2,571	9,565	3,253	19,687	2,247	9,816
Other personal services	6,881	145,349	15,463	32,735	4,959	83,702	10,735	17,371	3,641	19,933	1,793	6,178	6,771	76,706	10,816	18,506
Business services	17,400	223,941	32,295	62,196	9,002	136,185	30,358	35,759	6,084	55,016	5,203	15,150	14,505	161,005	24,075	55,341
Services to buildings	1,889	16,370	2,640	8,702	2,045	22,273	5,267	10,167	(*)	(*)	(*)	(*)	2,663	26,742	7,002	7,299
Consulting services	3,700	31,847	4,634	11,216	2,178	29,083	7,290	11,118	(*)	(*)	(*)	(*)	4,938	46,133	3,286	21,458
Other business services	11,811	175,724	25,021	42,278	4,779	84,829	17,801	14,474	4,511	46,470	4,279	12,961	6,904	88,130	13,787	26,584
Automobile parking, repair, and services	6,174	153,361	28,360	19,960	4,755	127,740	25,574	20,726	4,020	80,874	14,755	15,570	2,397	86,494	11,593	13,539
Automobile repair shops	4,460	128,569	24,304	17,637	3,463	111,665	24,164	18,722	3,967	80,321	14,727	15,429	2,197	78,010	11,094	12,632
General automobile repair shops	2,561	73,195	12,528	11,034	2,268	45,696	8,606	8,899	2,472	57,878	9,562	13,126	1,052	46,152	8,230	6,045
Other automobile repair	1,899	55,374	11,776	6,603	1,195	65,969	15,558	9,823	1,495	22,443	5,165	2,303	1,145	31,858	2,864	6,587
Automobile parking and other services	1,714	24,792	4,056	2,323	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Repair services, except automobile	7,923	126,604	24,121	26,196	6,202	56,958	8,051	14,091	4,154	29,350	1,111	10,613	3,808	52,518	6,416	14,833
Amusement and recreation services, including motion pictures	8,215	83,062	10,490	11,918	5,960	62,776	8,014	2,968	3,603	44,439	8,281	4,413	5,551	51,827	5,516	609
Theatrical producers, bands, orchestras, and entertainers	3,939	33,626	2,774	12,150	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,257	15,161	2,189	4,999
Other amusement and recreation services	4,276	49,436	7,716	[1]232	4,731	57,182	7,266	984	1,959	33,436	6,826	1,204	3,294	36,666	3,327	[1]4,390
Medical and health services	20,115	740,432	88,791	409,496	13,903	531,984	67,665	298,773	9,046	254,675	27,217	148,996	19,220	641,077	68,349	362,699
Offices of physicians and surgeons	9,561	453,835	46,567	272,556	6,314	303,301	37,083	182,170	3,218	131,275	14,436	80,197	8,855	371,179	31,629	229,519
Other medical and health services	10,554	286,597	42,224	136,940	7,589	228,683	30,582	116,603	5,828	123,400	12,781	68,799	10,365	269,898	36,720	133,180
Legal services	8,660	199,198	18,805	114,114	3,756	97,259	12,090	55,488	2,319	59,471	5,108	33,966	6,199	206,035	36,704	93,199
Educational services	3,944	26,166	4,737	7,877	2,874	15,394	1,308	4,838	(*)	(*)	(*)	(*)	1,909	5,646	371	2,506
Engineering and architectural services	2,690	46,189	15,798	13,811	2,063	23,476	3,591	13,891	(*)	(*)	(*)	(*)	1,938	59,980	14,742	18,376
Accounting, auditing, and bookkeeping services	6,441	66,036	10,757	30,304	3,905	29,995	4,710	14,403	2,637	13,456	2,951	6,967	3,877	47,152	10,428	19,941
Certified public accountants	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,170	34,067	9,475	12,846
Other accounting, auditing, and bookkeeping services	5,409	47,116	7,087	19,881	3,451	20,403	2,551	10,069	2,187	8,871	1,931	4,522	2,707	13,085	953	7,095
Other services	6,732	45,905	1,482	19,019	5,097	35,484	1,761	17,183	1,990	10,231	90	5,217	4,951	39,757	2,378	16,578
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,911	22,671	2,483	6,380	(*)	(*)	(*)	(*)

Footnotes at end of table.

Table 2.6—RECEIPTS, PAYROLL, AND NET PROFIT, BY STATE AND SELECTED INDUSTRIES—Continued

PART I—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)
	New York				Ohio				Pennsylvania				Texas			
All industries	547,488	14,809,385	1,459,519	2,948,419	435,363	10,293,474	1,089,419	1,688,950	396,725	12,573,487	1,464,411	1,902,661	686,358	17,237,558	1,923,048	1,739,590
Agriculture, forestry, and fishery	59,423	915,041	105,842	47,070	133,248	1,282,091	79,137	136,105	70,445	999,237	81,555	80,995	239,545	3,190,831	239,385	75,409
Farms	51,185	779,604	76,745	21,754	127,718	1,196,677	62,984	116,243	65,404	927,043	69,473	65,210	229,823	2,998,308	213,953	58,395
Field crop farms	11,335	54,511	4,179	[1]339	60,749	349,671	16,658	44,940	15,612	68,724	4,572	[1]5,661	57,390	1,025,744	95,280	177,675
Fruit, tree nut, and vegetable farms	5,782	79,457	16,192	4,013	3,737	40,595	11,772	[1]1,994	3,137	61,206	13,393	7,007	6,380	60,891	7,017	3,969
Livestock farms	28,664	618,844	52,003	28,330	52,951	760,146	28,101	78,350	41,264	756,562	43,594	68,697	143,485	1,871,629	101,613	[1]84,402
Animal specialty farms	1,292	8,295	962	[1]3,228	4,101	5,744	555	[1]8,348	1,196	8,733	729	[1]5,087	6,267	7,912	1,742	[1]14,727
Other farms	4,112	18,497	3,409	[1]7,022	6,180	40,521	5,898	3,295	4,195	31,818	7,185	254	16,301	32,132	8,301	[1]24,120
Horticultural services	4,092	60,486	14,676	13,187	1,602	40,609	10,638	7,397	2,429	38,237	7,974	8,593	1,383	26,827	6,549	4,287
Other agriculture, forestry, and fishery	4,146	74,951	14,421	12,129	3,928	44,805	5,515	12,465	2,612	33,957	4,108	7,192	8,339	165,696	18,883	12,727
Mining	1,695	16,035	778	[1]4,614	2,090	52,245	11,407	2,919	2,054	46,010	6,660	1,241	14,504	571,279	50,149	[1]4,880
Contract construction	39,278	855,199	155,068	189,638	36,067	943,865	205,914	177,208	29,740	1,136,596	255,577	169,866	56,867	1,706,332	394,715	215,656
General contractors	6,351	211,124	37,135	30,276	4,712	324,119	69,396	31,125	8,476	424,653	74,561	50,656	9,090	781,521	163,659	62,054
Building construction	5,414	178,756	29,758	24,417	4,245	304,282	66,065	30,283	7,805	407,158	71,020	46,493	6,575	577,826	120,403	45,285
Other general contractors	937	32,368	7,377	5,859	467	19,837	3,331	842	671	17,495	3,541	4,163	2,515	203,695	43,256	16,769
Special trade contractors	31,111	619,862	113,602	154,751	29,353	585,913	130,562	136,060	21,141	707,370	179,217	119,668	44,612	872,039	218,472	144,429
Plumbing, heating, and air conditioning	4,767	147,949	23,780	27,920	4,286	149,930	33,543	26,691	4,102	197,431	38,526	30,315	5,248	167,037	32,264	19,502
Painting, paperhanging, and decorating	6,567	92,142	24,320	31,449	5,343	51,372	13,122	16,257	2,386	76,343	27,231	18,587	7,320	76,341	25,828	18,225
Electrical work	3,017	87,851	18,411	17,525	2,314	77,431	16,933	19,148	2,232	77,137	18,129	13,496	2,602	128,682	36,267	13,856
Masonry, stonework, and plastering	3,965	68,577	12,598	21,033	1,264	67,482	27,327	8,228	2,654	96,953	30,134	16,307	2,768	57,013	19,587	5,792
Carpentering and flooring	6,961	107,930	17,347	32,051	11,173	130,935	15,035	45,820	4,101	94,251	23,879	15,599	13,933	129,517	29,698	41,765
Contractors, not elsewhere classified	5,834	115,413	17,146	24,773	4,973	108,763	24,602	19,916	5,666	165,255	41,318	25,364	12,741	313,449	74,828	45,289
Manufacturing	14,173	547,737	124,613	64,554	7,262	260,900	55,471	33,754	9,752	490,972	121,955	57,015	8,835	422,235	77,680	39,611
Lumber and wood products, except furniture	1,523	32,774	7,076	1,198	1,029	34,485	6,187	4,725	1,621	94,137	20,913	11,330	1,678	62,947	14,956	6,027
Printing, publishing, and allied industries	2,200	77,568	8,089	12,756	1,825	50,566	10,931	6,567	2,221	35,222	6,233	7,790	2,376	53,068	11,878	7,305
Machinery, except electrical	2,521	42,666	8,968	11,843	1,040	55,512	19,800	10,356	1,274	76,566	25,992	12,854	(*)	(*)	(*)	(*)
Manufacturing, not elsewhere classified	7,929	394,729	100,480	38,757	3,368	120,337	18,553	12,106	4,636	285,047	68,817	25,041	4,097	286,172	46,486	21,726
Transportation, communication, electric, gas, and sanitary services	17,889	321,638	49,401	70,680	15,563	353,497	39,342	39,553	17,719	457,156	84,432	58,987	20,651	389,566	50,553	33,145
Local transportation	6,865	59,941	634	30,325	(*)	(*)	(*)	(*)	1,265	41,492	12,927	6,071	(*)	(*)	(*)	(*)
Trucking and warehousing	8,017	199,153	39,161	30,107	14,229	318,483	34,337	35,829	13,582	333,339	60,201	42,532	17,550	334,613	40,295	25,467
Wholesale and retail trade	129,034	7,336,304	453,856	616,560	95,855	5,217,965	415,142	419,018	103,581	6,753,341	525,110	529,037	143,922	7,766,921	611,000	402,685
Wholesale trade	23,918	1,774,431	68,460	176,270	11,065	833,152	38,603	101,713	12,282	1,329,846	81,376	118,862	18,051	1,832,797	85,614	101,300
Groceries and related products	3,862	486,769	14,353	28,907	2,205	173,988	8,725	16,330	2,257	357,305	14,467	19,026	1,447	253,565	14,514	9,601
Farm product raw materials	858	63,276	780	5,182	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,593	445,203	5,327	[1]421
Machinery, equipment, and supplies	2,029	99,693	4,543	9,782	994	85,856	5,062	12,469	1,593	139,764	12,055	14,337	2,234	163,960	13,874	13,253
Other wholesale trade	17,169	1,124,693	48,784	132,399	7,411	446,081	22,265	73,559	8,311	760,716	52,927	83,940	12,777	970,069	51,899	78,867
Retail trade	104,132	5,548,888	384,919	438,534	82,683	4,347,464	374,309	311,963	91,120	5,418,282	443,734	410,076	125,508	5,922,009	525,324	300,027
Building materials, hardware, and farm equipment	4,206	155,758	9,298	13,684	4,349	290,055	25,161	13,402	4,266	333,600	27,937	24,454	2,398	198,115	16,822	6,568
General merchandise stores	17,908	345,318	14,854	39,798	21,251	167,403	7,784	15,993	12,207	194,758	9,900	19,738	32,437	397,618	23,297	26,164
Direct selling establishments	13,076	117,476	2,591	17,072	18,088	46,239	468	8,795	8,766	59,718	2,701	8,378	26,856	128,714	2,981	9,151
Other general merchandise stores	4,832	227,842	12,263	22,726	3,163	121,164	7,316	7,198	3,441	135,040	7,199	11,360	5,581	268,904	20,316	17,013
Food stores	17,478	1,282,765	62,012	85,476	8,304	876,796	53,243	47,224	14,352	1,053,972	64,060	62,297	14,877	1,400,306	83,209	48,410
Grocery stores	10,530	904,843	36,585	48,194	4,758	703,880	38,299	30,382	7,549	654,688	26,949	31,484	12,794	1,270,518	70,261	41,803
Other food stores	6,948	377,922	25,427	37,282	3,546	172,916	14,944	16,842	6,803	399,284	37,111	30,813	2,083	129,788	12,948	6,607
Automotive dealers and service stations	12,533	1,462,730	85,835	64,901	13,118	1,383,142	99,164	79,050	16,139	1,862,106	127,659	92,100	22,450	1,803,200	123,432	63,331
Motor vehicle dealers	1,776	212,313	9,514	5,216	1,055	211,457	12,094	5,324	2,816	446,710	27,397	17,032	5,793	590,548	23,147	12,270
Gasoline service stations	8,312	1,147,985	70,148	52,499	10,962	1,090,063	84,018	67,180	11,295	1,238,247	89,080	64,404	14,537	1,001,259	83,876	41,290
Other automotive dealers	2,445	102,432	6,173	7,186	1,101	81,622	3,052	6,546	2,028	177,149	11,182	10,664	2,120	211,393	16,409	9,771
Apparel and accessory stores	5,261	299,006	30,192	35,389	1,952	114,054	9,535	13,680	3,755	252,293	20,670	29,690	3,307	247,429	24,949	18,188
Furniture, home furnishings, and equipment	3,447	199,414	21,078	21,580	3,711	226,646	23,331	16,941	5,235	300,380	27,318	26,701	6,384	361,615	38,522	30,099
Eating places	13,773	506,992	69,637	60,433	9,090	446,475	77,734	44,785	8,901	407,612	74,817	38,774	13,802	500,448	112,378	29,705
Drinking places	6,655	207,682	21,532	24,563	4,770	233,521	33,379	26,531	8,155	261,693	24,605	34,707	7,564	155,042	17,122	10,672
Drug and proprietary stores	1,524	167,388	16,057	21,182	1,184	123,205	13,288	13,166	1,145	144,775	13,673	21,210	1,919	143,503	14,822	17,880
Liquor stores	2,689	284,333	9,987	12,018	939	107,977	5,118	7,022	(*)	(*)	(*)	(*)	1,867	149,619	3,711	8,059
Antique and secondhand stores	4,139	55,860	2,211	1,002	2,329	24,512	3,148	3,337	2,487	32,113	2,536	3,642	2,977	51,836	3,932	2,404
Other retail trade	14,519	581,642	42,226	58,508	11,686	353,678	23,424	30,832	14,017	521,887	47,861	53,644	15,526	513,278	63,128	38,547
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	2,107	37,349	2,230	5,342	(*)	(*)	-	(*)	363	12,115	62	1,358

Footnotes at end of table.

Table 2.6—RECEIPTS, PAYROLL, AND NET PROFIT, BY STATE AND SELECTED INDUSTRIES—Continued

PART I—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)
	New York				Ohio				Pennsylvania				Texas			
Finance, insurance, and real estate	34,628	536,349	39,335	162,216	27,637	370,746	13,544	134,235	20,457	391,138	45,530	128,102	39,694	617,942	54,409	144,210
Finance	1,587	91,653	2,721	7,529	(*)	(*)	(*)	(*)	1,546	39,328	15,566	5,307	2,145	30,467	3,524	1,811
Insurance agents, brokers, and service	14,565	216,711	23,092	86,785	7,908	157,332	7,376	65,113	9,289	156,889	11,791	72,717	13,264	232,192	27,973	78,928
Real estate	18,476	227,985	13,522	67,902	18,959	205,416	5,983	69,578	9,622	194,921	18,173	50,078	24,285	355,283	22,912	63,471
Agents, brokers, and managers	13,945	135,686	5,426	54,286	16,085	148,904	4,697	59,730	5,729	95,772	6,920	33,419	16,921	167,581	5,619	57,579
Services	247,292	4,245,085	528,721	1,793,238	115,359	1,800,799	269,416	742,249	141,105	2,290,313	342,946	872,815	160,604	2,566,710	445,144	830,318
Hotels, rooming houses, camps, and other lodgings	6,608	111,885	10,089	8,565	1,965	27,987	2,423	5,006	3,144	81,217	14,087	10,578	5,388	135,106	23,975	6,666
Tourist courts and motels	2,201	23,212	2,048	2,039	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	3,621	102,417	19,823	6,035
Trailer parks and camps	2,016	48,219	2,490	3,587	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,375	28,118	3,026	166
Other lodging places	2,391	40,454	5,551	2,939	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services	45,142	495,287	77,048	130,572	27,817	301,257	67,507	77,926	34,963	408,807	85,518	113,582	38,952	420,937	112,446	87,544
Coin-operated laundries and dry cleaning	1,361	35,072	5,481	4,235	2,509	33,750	5,234	3,695	1,301	31,444	6,068	3,854	3,091	32,749	4,752	2,882
Other laundries and dry cleaning plants	5,226	109,946	26,912	18,272	1,033	33,688	9,330	6,330	2,224	61,986	28,809	5,834	3,646	106,185	35,752	12,011
Beauty shops	15,585	107,007	19,874	32,653	11,531	100,328	35,980	21,168	15,813	118,893	29,358	36,909	15,415	152,157	54,266	30,787
Barber shops	10,256	64,699	11,228	29,815	5,436	49,633	8,881	23,454	8,742	48,419	5,049	28,810	9,133	56,594	8,198	29,084
Other personal services	12,714	178,563	13,553	45,597	7,308	83,858	8,082	23,279	6,883	148,065	16,234	38,175	7,667	73,252	9,478	12,780
Business services	35,497	351,200	37,868	138,803	17,068	151,725	27,870	40,644	15,880	245,262	47,707	62,718	24,231	221,363	38,970	60,874
Services to buildings	2,422	24,410	8,433	7,384	4,655	28,154	6,306	10,720	3,122	37,799	10,419	11,351	3,705	32,162	11,417	8,423
Consulting services	11,873	123,183	7,434	62,353	2,789	21,181	1,498	8,352	3,885	33,678	3,757	14,017	3,401	41,543	5,262	15,596
Other business services	21,202	203,607	22,001	69,066	9,624	102,390	20,066	21,572	8,873	173,785	33,531	37,350	17,125	147,658	22,291	36,855
Automobile parking, repair, and services	6,850	171,980	23,725	25,669	7,352	151,276	24,124	23,362	10,559	265,488	41,622	42,772	9,854	196,452	30,766	24,677
Automobile repair shops	6,074	159,233	21,321	22,323	6,027	113,384	17,448	18,496	8,811	236,282	36,385	39,118	8,808	170,116	27,741	25,976
General automobile repair shops	3,700	90,822	9,166	12,300	3,904	75,232	12,237	10,108	6,662	183,027	25,773	26,044	6,317	122,065	18,716	18,540
Other automobile repair	2,374	68,411	12,155	10,023	2,123	38,152	5,211	8,388	2,149	53,255	10,612	13,074	2,491	48,051	9,025	7,436
Automobile parking and other services	(*)	(*)	(*)	(*)	1,325	37,892	6,676	4,866	1,748	29,206	5,237	3,654	1,046	26,336	3,025	[1]1,299
Repair services, except automobile	12,611	129,997	9,979	37,328	8,478	58,172	5,925	17,406	13,010	126,021	8,148	36,359	15,514	217,220	43,038	34,759
Amusement and recreation services, including motion pictures	14,994	232,090	33,152	24,211	9,689	77,864	8,207	5,172	8,538	69,622	8,264	8,774	9,464	109,460	13,067	8,497
Theatrical producers, bands, orchestras, and entertainers	8,098	108,131	11,802	22,567	3,796	17,022	3,220	5,920	2,925	16,080	2,271	6,402	2,760	12,311	779	4,519
Other amusement and recreation services	6,896	123,959	21,350	1,644	5,893	60,842	4,987	[1]748	5,613	53,542	5,993	2,372	6,704	97,149	12,288	3,978
Medical and health services	49,263	1,708,957	216,753	933,787	18,193	708,292	92,333	406,452	27,743	768,305	83,236	455,406	21,673	820,380	109,400	447,609
Offices of physicians and surgeons	23,995	1,013,848	89,292	623,847	9,957	464,703	51,663	281,892	11,979	503,747	45,932	315,997	9,742	547,223	65,746	319,583
Other medical and health services	25,268	695,109	127,461	309,940	8,236	243,589	40,670	124,560	15,764	264,558	37,304	139,409	11,931	273,157	43,654	128,026
Legal services	22,125	526,868	61,735	264,852	6,706	155,076	12,801	98,308	6,091	123,297	11,833	74,255	7,838	174,112	18,393	79,181
Educational services	6,028	26,639	4,689	7,709	4,802	17,605	644	5,420	5,084	23,139	3,553	9,402	8,929	72,086	21,090	11,962
Engineering and architectural services	4,874	134,588	30,098	43,778	3,368	62,680	13,246	23,233	3,190	83,782	23,531	21,165	2,903	66,076	14,545	15,775
Accounting, auditing, and bookkeeping services	14,200	165,360	20,249	90,276	5,077	43,950	9,036	21,381	6,374	65,497	12,308	26,248	8,182	74,082	16,835	30,360
Certified public accountants	3,746	84,755	13,695	44,519	(*)	(*)	(*)	(*)	1,676	39,390	9,724	14,191	1,980	41,291	10,790	15,221
Other accounting, auditing, and bookkeeping services	10,454	80,605	6,554	45,757	4,593	30,263	5,322	14,669	4,698	26,107	2,584	12,057	6,202	32,791	6,045	15,139
Other services	29,100	190,234	3,336	87,688	4,844	44,915	5,300	17,939	6,529	29,876	3,139	11,556	7,676	59,436	2,619	22,414
Nature of business not allocable	4,076	35,997	1,905	9,077	2,282	11,366	46	3,909	(*)	(*)	(*)	(*)	1,736	5,742	13	3,436

Footnotes at end of table.

Table 2.6—RECEIPTS, PAYROLL, AND NET PROFIT, BY STATE AND SELECTED INDUSTRIES—Continued

PART II

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)
	24 States, total				Alabama				Arizona				Arkansas			
All industries	4,179,854	98,799,529	9,772,679	12,957,802	148,344	3,564,342	378,818	338,789	76,040	2,484,985	298,341	289,146	124,065	2,685,887	250,771	279,240
Agriculture, forestry, and fishery	1,734,952	22,784,212	1,365,229	1,885,234	61,618	463,893	38,764	6,911	11,769	403,456	30,753	4,006	62,861	739,074	64,780	75,704
Farms	1,669,607	21,743,035	1,215,717	1,696,602	60,138	429,892	35,895	1,119	10,310	359,433	20,979	[1]1,607	61,441	702,378	62,110	71,484
Field crop farms	670,408	6,696,874	511,089	948,413	24,655	165,965	12,802	17,177	3,608	108,801	9,866	10,652	20,654	445,149	44,257	91,165
Livestock farms	860,154	14,148,198	541,649	818,891	27,701	225,960	18,406	[1]12,369	4,815	224,864	4,495	[1]10,161	35,605	238,398	14,210	[1]16,013
Other farms	139,045	897,963	162,979	[1]70,702	7,782	37,967	4,687	[1]3,689	1,887	25,768	6,618	[1]2,098	5,182	18,831	3,643	[1]3,668
Other agriculture, forestry, and fishery	65,345	1,041,177	149,512	188,632	1,480	34,001	2,869	5,792	1,459	44,023	9,774	5,613	1,420	36,696	2,670	4,220
Mining	18,146	515,768	65,592	7,560	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	892	21,043	1,477	2,218
Contract construction	294,056	8,392,450	1,773,826	1,256,316	9,724	307,534	72,631	35,449	5,418	269,750	61,667	34,247	7,787	205,004	45,331	30,142
General contractors	53,366	3,516,734	679,110	323,249	844	116,565	27,502	3,706	1,471	114,750	19,580	12,095	1,364	83,746	16,560	7,680
Special trade contractors	228,042	4,597,979	1,044,873	882,123	8,880	190,969	45,129	31,743	3,568	146,155	39,241	20,729	5,972	112,756	27,262	21,112
Contractors not allocable	12,648	277,737	49,843	50,944	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	75,031	2,587,512	513,156	271,080	4,509	173,428	30,203	8,687	3,526	36,053	7,455	493	2,584	70,600	11,428	5,452
Transportation, communication, electric, gas, and sanitary services	129,385	2,537,145	368,561	374,254	3,384	87,311	14,571	10,367	998	48,396	11,469	2,096	5,585	59,884	7,433	12,216
Trucking and warehousing	89,960	1,936,629	264,301	264,437	2,995	67,303	8,058	9,936	(*)	(*)	(*)	(*)	4,828	56,088	7,210	9,439
Other transportation, communication, electric, gas, and sanitary services	39,425	600,516	104,260	109,817	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	799,937	44,720,161	3,261,316	2,938,691	32,563	1,910,659	121,977	86,051	22,130	1,202,112	120,199	77,739	24,163	1,291,244	70,505	65,116
Wholesale trade	101,549	8,563,999	392,105	652,353	4,117	417,432	20,721	16,623	4,184	203,247	10,500	16,096	2,420	290,865	9,994	15,921
Retail trade	688,087	35,907,041	2,856,489	2,255,776	28,235	1,482,796	100,895	68,667	17,695	997,799	109,633	61,448	21,743	1,000,379	60,511	49,195
General merchandise stores	172,833	2,301,923	109,814	172,495	5,086	121,065	3,894	5,360	4,119	41,633	1,251	608	4,922	90,756	4,790	4,563
Food stores	91,165	7,241,317	359,725	329,156	7,808	454,136	16,032	16,534	1,011	110,279	7,598	5,297	3,937	239,599	7,839	8,194
Automotive dealers and service stations	124,040	11,816,912	817,502	553,540	5,642	458,766	31,981	19,312	3,713	453,214	41,315	25,987	4,230	327,295	15,713	12,183
Furniture, home furnishings, and equipment	33,442	1,938,106	194,038	166,198	1,010	62,010	6,592	6,898	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Eating and drinking places	106,170	4,169,212	705,539	355,130	2,533	96,998	14,884	3,779	3,524	171,633	38,406	11,652	2,403	72,909	12,856	3,993
Other retail trade	160,437	8,439,571	669,871	679,257	5,256	289,821	27,512	16,784	4,085	156,942	12,871	12,393	5,604	234,944	16,910	18,565
Wholesale and retail trade not allocable	10,301	249,121	12,722	30,562	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	-
Finance, insurance, and real estate	210,937	3,112,828	198,433	941,385	5,171	94,336	7,717	23,726	8,934	114,129	8,082	38,690	3,978	59,802	4,553	21,152
Finance	12,644	182,363	10,034	40,005	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service	74,934	1,064,260	85,286	476,946	2,331	22,743	1,777	11,518	1,565	21,327	1,661	10,989	1,268	11,928	559	7,597
Real estate	123,359	1,866,205	103,113	424,434	2,533	60,775	4,988	9,152	6,663	85,701	6,323	25,750	2,413	40,270	3,895	10,204
Agents, brokers, and managers	87,931	893,203	30,547	326,863	1,777	26,248	1,415	8,413	5,183	47,872	855	18,723	1,112	20,627	613	5,493
Other real estate	35,428	973,002	72,566	97,571	(*)	(*)	(*)	(*)	1,480	37,829	5,468	7,027	1,301	19,643	3,282	4,711
Services	900,901	13,944,302	2,199,756	5,247,250	31,209	516,036	91,231	169,438	22,731	405,214	56,872	133,193	15,865	235,553	44,633	67,405
Hotels, rooming houses, camps, and other lodgings	40,341	690,493	85,977	35,728	(*)	(*)	(*)	(*)	1,911	47,399	5,757	571	(*)	(*)	(*)	(*)
Personal services	212,537	2,253,118	497,728	590,307	8,877	82,846	16,826	17,704	4,377	80,330	17,692	17,021	5,140	47,836	12,200	6,550
Laundries and dry cleaning plants	28,768	634,329	160,497	98,932	1,601	23,047	6,758	3,671	1,254	28,837	2,073	4,077	(*)	(*)	(*)	(*)
Beauty shops	88,673	717,229	218,976	176,838	5,078	30,322	7,245	5,557	(*)	(*)	(*)	(*)	2,583	12,386	2,606	1,766
Barber shops	49,773	322,927	51,333	173,322	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other personal services	45,323	578,633	66,922	141,215	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services	109,327	1,076,876	178,909	347,475	2,477	20,542	2,988	5,987	2,669	35,142	1,625	12,744	1,150	21,225	4,455	2,539
Automobile parking, repair, and services	57,327	1,265,087	209,762	190,840	3,416	75,330	9,796	7,699	1,076	36,257	5,885	4,857	(*)	(*)	(*)	(*)
Repair services, except automobile	79,058	804,063	110,201	183,333	3,327	49,868	11,413	7,118	1,919	16,852	1,612	5,489	1,893	18,257	2,522	4,321
Amusement and recreation services	59,731	569,400	68,445	61,252	1,556	21,466	5,613	3,229	1,320	10,466	1,181	1,199	(*)	(*)	(*)	(*)
Medical and health services	135,724	5,002,044	684,439	2,782,589	4,063	172,371	26,933	91,159	3,651	127,453	15,521	68,662	1,697	83,109	12,145	43,444
Offices of physicians and surgeons	52,158	2,703,958	325,726	1,674,175	1,869	104,015	15,028	60,373	1,412	77,179	9,110	44,048	836	44,256	5,857	25,075
Offices of dentists and dental surgeons	32,523	1,472,335	212,414	754,160	956	52,538	9,173	23,889	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other medical services	51,043	825,751	146,299	354,254	(*)	(*)	(*)	(*)	1,554	21,789	2,956	10,828	(*)	(*)	(*)	(*)
Legal services	46,919	1,081,270	132,104	584,356	1,232	34,539	3,987	19,297	(*)	(*)	(*)	(*)	1,130	14,624	2,598	5,140
Educational services	43,575	217,493	42,622	66,638	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)
Engineering and architectural services	20,333	373,249	94,093	134,442	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)
Accounting, auditing, and bookkeeping services	47,511	381,236	84,431	167,292	1,789	20,356	4,722	8,105	1,493	6,082	445	3,727	1,117	11,887	2,651	2,370
Other services	48,518	229,973	11,045	102,998	(*)	(*)	(*)	(*)	1,933	5,141	290	1,985	(*)	(*)	(*)	(*)
Nature of business not allocable	16,509	205,151	26,810	36,032	(*)	-	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table.

Table 2.6—RECEIPTS, PAYROLL, AND NET PROFIT, BY STATE AND SELECTED INDUSTRIES—Continued

PART II—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)
	Colorado				Connecticut				Georgia				Indiana			
All industries	131,624	3,118,418	327,632	374,561	95,495	2,790,158	331,972	565,243	190,950	5,132,493	595,305	604,677	288,851	6,028,215	621,199	882,941
Agriculture, forestry, and fishery	36,167	831,286	43,842	32,315	5,126	148,850	19,857	4,765	71,003	785,699	76,363	25,655	128,971	1,288,385	57,109	131,655
Farms	32,970	803,281	40,186	26,410	3,792	124,242	14,339	[1]559	67,250	716,785	61,358	10,575	125,045	1,241,056	52,003	127,464
Field crop farms	13,370	196,886	16,239	27,729	(*)	(*)	(*)	(*)	24,470	288,685	24,605	13,806	67,395	486,278	15,350	69,784
Livestock farms	14,842	579,772	19,575	5,977	2,144	91,551	10,375	[1]113	34,821	380,581	28,528	3,719	51,821	690,246	21,110	56,924
Other farms	4,758	26,623	4,372	[1]7,296	(*)	(*)	(*)	(*)	7,959	47,519	8,225	[1]6,950	5,829	64,532	15,543	756
Other agriculture, forestry, and fishery	3,197	28,005	3,656	5,905	(*)	(*)	(*)	(*)	3,753	68,914	15,005	15,080	3,926	47,329	5,106	4,191
Mining	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	715	10,783	392	[1]211
Contract construction	11,008	304,321	62,344	53,430	12,316	402,401	79,552	74,034	20,522	641,752	154,673	82,126	19,557	517,575	124,006	83,067
General contractors	1,601	106,140	23,177	11,608	2,428	175,713	36,917	23,635	3,543	279,974	65,129	17,617	2,409	209,235	47,820	22,157
Special trade contractors	8,559	174,494	37,265	35,085	9,392	217,640	41,826	48,291	16,189	348,872	83,349	61,618	14,609	270,812	71,553	51,015
Contractors not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,539	37,528	4,633	9,895
Manufacturing	4,254	63,424	10,628	5,123	3,056	85,722	19,215	14,963	2,786	139,303	30,334	11,072	3,279	134,162	34,785	20,088
Transportation, communication, electric, gas, and sanitary services	3,258	57,028	7,505	5,605	2,182	60,083	13,582	7,043	4,027	83,291	13,621	7,342	13,030	227,793	22,985	35,488
Trucking and warehousing	1,473	48,377	6,373	4,293	(*)	(*)	(*)	(*)	2,823	65,472	11,739	7,630	8,234	179,315	19,507	21,619
Other transportation, communication, electric, gas, and sanitary services	1,785	8,651	1,132	1,312	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	4,796	48,478	3,478	13,869
Wholesale and retail trade	27,392	1,173,559	96,208	76,576	25,622	1,243,963	86,289	118,328	41,198	2,520,347	168,474	166,651	49,267	2,797,606	227,522	190,176
Wholesale trade	3,926	282,743	12,385	23,193	2,548	152,369	8,074	19,890	6,286	569,955	25,176	48,263	5,156	459,013	22,670	36,496
Retail trade	23,082	888,840	83,801	53,134	23,010	1,091,398	78,215	98,396	34,736	1,946,958	143,297	118,012	43,602	2,318,099	202,247	150,762
General merchandise stores	8,557	66,179	2,539	4,628	5,714	71,524	2,889	5,336	7,396	100,832	3,386	8,198	14,069	97,123	3,588	13,593
Food stores	850	94,406	5,223	3,282	1,554	143,477	5,394	12,882	7,228	469,205	18,563	20,929	4,325	425,006	27,330	20,297
Automotive dealers and service stations	4,078	338,351	25,506	16,960	2,582	349,124	23,293	21,797	6,906	641,319	38,386	30,397	7,350	825,455	54,398	41,962
Furniture, home furnishings, and equipment	(*)	(*)	(*)	(*)	1,040	76,956	7,913	7,903	2,207	118,656	10,672	12,868	2,416	134,866	19,461	11,532
Eating and drinking places	2,395	118,695	27,448	8,290	3,972	131,355	19,349	17,007	3,825	149,616	28,646	9,188	5,849	276,710	49,951	24,414
Other retail trade	6,379	220,618	17,614	15,358	8,148	318,962	19,377	33,471	7,174	467,330	43,644	36,432	9,593	558,939	47,519	38,964
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	8,998	110,562	7,397	35,427	8,483	147,973	13,005	44,773	9,530	251,990	21,209	58,977	13,024	171,521	12,397	62,353
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	692	44,859	4,431	[1]817	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service	2,904	40,445	1,852	16,510	2,067	58,335	8,665	21,391	3,414	63,780	4,848	32,455	5,864	72,040	5,766	39,475
Real estate	5,475	65,732	5,099	18,000	5,824	80,235	4,158	21,050	5,424	143,351	11,930	27,339	6,486	98,003	6,607	22,313
Agents, brokers, and managers	3,249	43,630	1,703	16,551	4,946	60,377	2,569	20,951	3,198	35,656	1,618	18,873	4,462	46,084	1,906	17,347
Other real estate	2,226	22,102	3,396	1,449	(*)	(*)	(*)	(*)	2,226	107,695	10,312	8,466	2,024	51,919	4,701	4,966
Services	39,407	540,074	92,700	169,766	38,197	696,666	100,469	301,650	41,798	702,768	127,703	252,826	59,051	867,804	140,541	356,620
Hotels, rooming houses, camps, and other lodgings	2,117	47,465	8,410	1,434	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services	6,427	72,966	16,601	14,782	6,579	82,592	14,471	21,360	11,167	116,034	30,586	29,868	18,724	196,847	42,618	62,750
Laundries and dry cleaning plants	1,237	31,242	6,558	5,368	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,128	50,517	13,496	8,023
Beauty shops	1,584	19,970	7,704	4,927	1,379	17,801	6,907	3,514	5,470	46,977	18,133	11,674	10,678	65,766	13,865	22,256
Barber shops	(*)	(*)	(*)	(*)	2,006	18,229	1,660	9,439	3,138	12,445	1,204	7,246	4,169	35,526	7,734	19,912
Other personal services	2,921	15,979	1,020	2,281	2,213	29,362	1,695	6,486	1,794	35,902	5,667	7,988	1,749	45,038	7,523	12,559
Business services	6,593	51,581	14,596	10,229	6,225	99,079	15,282	37,653	4,360	38,610	7,555	10,130	7,932	72,772	10,529	24,190
Automobile parking, repair, and services	2,813	48,097	5,245	4,622	(*)	(*)	(*)	(*)	4,264	90,229	16,829	12,848	3,232	63,786	10,758	10,210
Repair services, except automobile	2,448	19,857	6,103	1,647	2,624	30,336	1,360	9,421	3,642	47,568	11,057	7,662	4,822	46,011	3,438	14,034
Amusement and recreation services	1,943	16,666	2,452	3,920	(*)	(*)	(*)	(*)	2,319	18,381	2,548	796	3,310	21,576	2,937	2,074
Medical and health services	5,260	177,417	28,223	89,659	7,671	274,898	37,908	153,177	5,942	261,140	38,989	144,810	8,162	314,975	43,693	180,129
Offices of physicians and surgeons	1,915	84,191	10,688	49,192	3,209	147,699	17,481	91,832	2,473	165,287	22,799	100,678	3,062	187,449	23,372	115,032
Offices of dentists and dental surgeons	1,035	47,608	7,286	22,147	1,883	90,047	13,546	45,783	1,014	61,826	10,225	29,946	1,765	88,759	13,364	46,514
Other medical services	2,310	45,618	10,249	18,320	2,579	37,152	6,881	15,562	2,455	34,027	5,965	14,186	3,335	38,767	6,957	18,583
Legal services	2,052	36,004	3,532	17,713	2,098	60,035	7,291	32,950	1,913	46,193	4,764	27,304	2,302	62,397	8,424	36,479
Educational services	2,080	13,590	2,274	4,856	(*)	(*)	(*)	(*)	1,895	12,297	2,243	2,542	2,017	11,551	1,754	2,015
Engineering and architectural services	(*)	(*)	(*)	(*)	1,299	33,952	10,615	11,358	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Accounting, auditing, and bookkeeping services	2,401	13,503	2,262	5,952	1,737	14,504	2,623	7,459	1,838	16,693	3,658	7,477	3,532	31,982	6,835	13,539
Other services	4,110	30,743	395	10,787	4,992	43,725	2,354	21,752	1,938	6,038	308	3,179	2,891	9,297	53	6,323
Nature of business not allocable	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)	1,957	12,586	1,462	3,705

Footnotes at end of table.

Table 2.6—RECEIPTS, PAYROLL, AND NET PROFIT, BY STATE AND SELECTED INDUSTRIES—Continued

PART II—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)
	Iowa				Kansas				Kentucky				Louisiana			
All industries	267,969	7,488,259	435,168	922,335	195,821	4,625,408	360,448	549,479	220,108	3,569,115	363,379	461,136	137,125	3,583,917	374,784	392,866
Agriculture, forestry, and fishery	160,773	3,870,455	86,725	440,941	98,283	1,752,762	60,193	165,442	124,632	709,906	60,937	61,047	44,257	457,924	50,972	[1]10,054
Farms	157,442	3,826,198	83,312	434,454	97,073	1,728,953	59,404	161,204	123,275	683,674	56,365	58,776	41,005	423,958	47,123	[1]14,586
Field crop farms	45,734	626,348	14,816	121,997	42,213	490,896	20,712	91,993	71,347	257,194	26,963	27,543	16,968	247,978	27,427	15,719
Livestock farms	106,411	3,167,272	64,970	313,842	48,779	1,196,457	29,492	72,811	48,175	413,723	27,462	33,048	19,681	158,394	17,328	[1]25,468
Other farms	5,297	32,578	3,526	[1]1,385	6,081	41,600	9,200	[1]3,600	3,753	12,757	1,940	[1]1,815	4,356	17,586	2,368	[1]4,837
Other agriculture, forestry, and fishery	3,331	44,257	3,413	6,487	(*)	(*)	(*)	(*)	1,357	26,232	4,572	2,271	3,252	33,966	3,849	4,532
Mining	(*)	(*)	-	(*)	2,999	67,937	5,122	[1]2,906	810	52,911	10,643	7,318	2,471	86,372	8,071	2,691
Contract construction	13,946	329,780	76,557	52,639	8,701	244,777	51,773	38,742	16,489	353,905	71,191	53,959	10,774	323,690	57,358	30,120
General contractors	2,481	139,556	34,686	16,933	1,797	133,344	29,520	10,998	2,440	146,687	27,194	15,130	2,684	179,514	26,740	6,849
Special trade contractors	10,840	180,350	39,859	31,673	6,903	111,427	22,253	27,742	12,701	185,728	42,780	36,936	7,784	135,944	29,043	21,435
Contractors not allocable	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)	1,348	21,490	1,217	1,893	(*)	(*)	(*)	(*)
Manufacturing	1,441	88,998	14,293	10,128	2,242	67,501	13,017	11,462	1,293	78,217	16,000	4,335	1,964	86,067	13,315	8,293
Transportation, communication, electric, gas, and sanitary services	7,882	154,363	16,289	23,804	4,737	122,366	17,575	14,776	5,900	113,575	17,173	20,862	7,508	123,056	26,724	22,082
Trucking and warehousing	6,211	142,226	13,962	18,358	4,178	107,791	15,039	15,359	5,043	96,825	14,947	17,588	4,452	75,978	18,310	10,033
Other transportation, communication, electric, gas, and sanitary services	1,671	12,137	2,327	5,446	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	3,056	47,078	8,414	12,049
Wholesale and retail trade	40,677	2,409,476	162,257	137,840	33,051	1,794,883	129,302	121,786	32,262	1,778,353	128,799	116,754	30,438	1,846,759	124,492	112,777
Wholesale trade	4,603	685,559	18,112	23,312	4,391	320,813	12,170	24,431	3,473	280,532	15,649	23,134	3,314	351,667	20,693	27,926
Retail trade	34,980	1,703,551	143,408	111,062	28,377	1,464,496	116,607	97,525	28,488	1,481,606	112,740	92,688	27,124	1,495,092	103,799	84,851
General merchandise stores	13,545	92,497	4,906	8,915	9,917	101,203	5,256	6,741	5,689	122,908	6,455	7,743	4,167	68,154	3,864	4,607
Food stores	2,057	262,107	15,036	12,973	2,724	266,408	15,461	13,101	5,425	308,822	11,542	9,467	5,307	417,827	15,690	22,071
Automotive dealers and service stations	5,432	528,603	35,021	21,692	4,539	478,423	36,302	24,861	4,963	418,149	28,613	21,964	4,516	405,090	26,290	14,610
Furniture, home furnishings, and equipment	1,187	75,997	6,209	9,474	1,168	64,737	4,860	6,106	826	52,177	5,326	6,097	1,141	88,248	9,240	2,189
Eating and drinking places	6,361	272,250	48,517	23,993	3,439	159,310	27,132	14,355	4,256	168,390	26,568	11,591	7,241	223,557	26,268	17,847
Other retail trade	6,398	472,097	33,719	34,015	6,590	394,415	27,596	32,361	7,329	411,160	34,236	35,826	4,752	292,216	22,447	23,527
Wholesale and retail trade not allocable	1,094	20,366	737	3,466	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	-
Finance, insurance, and real estate	7,969	98,496	3,661	37,975	8,466	69,358	1,517	26,003	5,762	79,033	3,350	30,259	6,736	95,376	9,837	30,050
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service	3,058	40,720	1,723	20,366	4,375	31,535	955	16,748	2,361	33,299	2,198	17,417	2,433	41,112	5,432	18,588
Real estate	4,401	48,931	1,337	14,551	3,819	36,375	531	9,189	2,639	38,355	806	9,187	3,946	50,536	4,190	10,364
Agents, brokers, and managers	1,904	27,746	547	11,154	2,527	22,458	453	4,993	1,946	24,382	438	9,084	2,805	21,199	1,120	6,952
Other real estate	2,497	21,185	790	3,397	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,141	29,337	3,070	3,412
Services	33,378	509,597	74,586	214,908	36,844	504,707	81,836	173,862	32,065	400,671	55,286	164,378	32,797	558,749	82,824	196,539
Hotels, rooming houses, camps, and other lodgings	1,498	28,061	3,437	5,637	1,454	21,202	2,122	[1]1	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services	11,825	101,788	16,605	36,751	10,240	99,424	23,078	25,718	9,245	76,684	15,631	24,954	7,980	65,862	15,698	15,508
Laundries and dry cleaning plants	(*)	(*)	(*)	(*)	1,548	35,430	10,348	4,081	(*)	(*)	(*)	(*)	1,062	21,731	7,795	2,259
Beauty shops	4,871	40,493	11,760	11,393	4,133	27,159	8,860	7,129	4,177	31,487	8,116	8,972	3,848	24,095	5,922	5,376
Barber shops	2,219	17,686	1,731	10,795	2,642	16,407	2,264	8,000	2,829	9,797	-	7,240	1,990	9,171	55	5,275
Other personal services	4,270	38,407	2,765	12,648	1,917	20,428	1,606	6,508	1,369	20,687	4,187	5,363	1,080	10,865	1,926	2,598
Business services	3,728	17,574	1,048	9,800	4,365	42,540	3,833	12,094	3,098	22,639	2,107	6,788	3,022	30,559	5,742	9,787
Automobile parking, repair, and services	2,526	51,218	8,612	13,945	1,670	34,662	9,195	5,773	1,737	35,635	4,456	2,618	2,760	52,998	9,455	6,672
Repair services, except automobile	2,973	40,470	4,065	10,665	3,816	47,988	5,506	5,365	2,923	13,304	581	5,487	1,432	29,489	4,792	4,880
Amusement and recreation services	1,239	21,969	2,622	1,968	3,185	22,524	693	3,563	1,470	11,239	955	[1]2,131	2,789	22,888	621	264
Medical and health services	4,398	197,541	26,703	111,168	5,163	162,135	22,874	85,156	4,578	153,042	19,691	86,575	5,133	186,800	20,604	102,795
Offices of physicians and surgeons	1,610	88,469	10,344	56,594	1,627	76,856	10,125	45,960	1,438	88,861	11,308	55,757	1,843	106,821	11,278	65,802
Offices of dentists and dental surgeons	1,442	56,042	6,856	31,957	1,027	43,712	5,974	21,945	1,177	47,056	6,989	23,149	1,431	60,186	7,287	29,875
Other medical services	1,346	53,030	9,503	22,617	2,509	41,567	6,775	17,251	1,963	17,125	1,394	7,669	1,859	19,793	2,039	7,118
Legal services	1,431	30,194	4,237	17,685	1,578	24,333	2,057	16,343	2,414	47,221	5,194	27,009	2,691	70,064	9,502	27,908
Educational services	(*)	(*)	(*)	(*)	1,842	3,900	5	2,437	1,975	9,290	1,475	2,917	(*)	(*)	(*)	(*)
Engineering and architectural services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Accounting, auditing, and bookkeeping services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,272	22,359	4,316	11,406
Other services	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,506	13,495	767	4,667
Nature of business not allocable	1,820	25,985	800	4,070	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table.

Table 2.6—RECEIPTS, PAYROLL, AND NET PROFIT, BY STATE AND SELECTED INDUSTRIES--Continued

PART II—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)
	Maryland				Massachusetts				Minnesota				Mississippi			
All industries	125,235	3,474,350	408,484	607,691	169,733	4,624,659	538,998	988,140	261,544	5,550,655	487,220	698,565	109,726	2,685,202	263,935	232,421
Agriculture, forestry, and fishery	26,046	317,732	31,427	23,263	9,763	148,200	23,261	20,624	126,688	1,942,467	73,675	196,085	52,159	509,519	55,425	[1]2,794
Farms	22,042	264,842	22,450	14,468	6,223	86,269	11,548	5,187	123,821	1,867,478	63,885	179,328	50,297	480,580	53,912	[1]6,570
Field crop farms	10,199	62,039	4,846	9,663	1,113	7,804	704	983	42,585	516,650	19,583	70,372	20,150	271,036	32,900	22,715
Livestock farms	9,518	185,708	12,029	8,115	1,584	31,245	4,987	525	75,771	1,327,170	41,398	113,528	26,481	205,081	20,197	[1]24,242
Other farms	2,325	17,095	5,575	[1]3,310	3,526	47,220	5,857	3,679	5,465	23,658	2,904	[1]4,572	3,666	4,463	815	[1]5,043
Other agriculture, forestry, and fishery	4,004	52,890	8,977	8,795	3,540	61,931	11,713	15,437	2,867	74,989	9,790	16,757	1,862	28,939	1,513	3,776
Mining	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	643	18,491	1,393	[1]2,639
Contract construction	9,410	262,409	53,265	44,424	20,033	522,611	117,484	108,590	14,083	332,978	79,650	50,094	6,413	246,448	53,789	21,380
General contractors	2,079	118,878	20,296	13,189	4,090	155,784	28,839	22,507	1,599	108,470	28,689	8,704	975	106,672	23,679	6,003
Special trade contractors	7,331	143,531	32,969	31,235	15,657	354,032	85,906	84,347	12,011	214,692	49,578	39,406	5,370	136,235	29,464	14,925
Contractors not allocable	-	-	-	-	(*)	(*)	(*)	(*)	473	9,816	1,383	1,984	(*)	(*)	(*)	(*)
Manufacturing	3,274	86,149	17,933	10,340	4,845	128,020	27,462	19,500	4,086	100,368	20,687	9,591	2,337	105,723	16,378	9,910
Transportation, communication, electric, gas, and sanitary services	8,015	147,149	22,071	20,063	5,070	71,418	11,420	16,115	9,579	190,933	22,871	32,508	3,253	63,620	7,259	8,375
Trucking and warehousing	3,197	87,115	15,540	9,571	1,751	31,728	3,957	7,237	8,072	161,084	20,045	27,327	2,880	55,573	6,025	6,310
Other transportation, communication, electric, gas, and sanitary services	4,818	60,034	6,531	10,492	3,319	39,690	7,463	8,878	1,507	29,849	2,826	5,181	(*)	(*)	(*)	(*)
Wholesale and retail trade	25,730	1,764,279	147,070	139,553	37,093	2,220,938	152,371	191,806	42,538	2,106,525	172,235	138,732	22,548	1,435,165	90,126	88,705
Wholesale trade	2,217	230,466	14,085	23,600	7,022	488,003	21,685	64,724	4,616	351,261	17,273	27,390	3,522	287,516	19,303	23,620
Retail trade	23,218	1,517,209	132,464	114,303	29,875	1,720,601	129,622	126,096	36,545	1,732,385	154,714	105,518	18,778	1,145,212	70,794	64,487
General merchandise stores	4,844	60,194	3,524	6,333	6,037	111,228	3,207	8,948	10,942	120,191	8,450	8,220	3,151	106,009	4,793	6,236
Food stores	3,588	380,273	22,472	25,954	3,004	291,339	16,249	15,762	3,913	297,278	27,129	12,387	4,984	307,601	10,104	13,200
Automotive dealers and service stations	3,452	523,266	45,476	28,094	4,326	562,399	41,236	27,136	7,348	576,710	43,346	22,380	3,791	280,231	14,632	9,651
Furniture, home furnishings, and equipment	745	26,611	2,055	1,438	1,527	89,383	9,241	10,314	1,062	71,204	7,364	4,014	780	91,426	7,014	6,383
Eating and drinking places	4,043	183,834	27,124	17,889	3,871	156,921	22,213	14,580	4,522	180,782	28,803	16,901	2,890	90,864	14,098	6,953
Other retail trade	6,546	343,031	31,813	34,595	11,110	509,331	37,476	49,356	8,758	486,220	39,622	41,616	3,182	269,081	20,153	22,064
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	9,283	154,307	14,634	56,343	14,884	225,565	13,153	65,011	11,234	158,964	7,498	51,652	3,510	71,790	5,754	20,105
Finance	(*)	(*)	(*)	(*)	1,120	13,806	341	3,122	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service	2,549	63,710	9,380	24,277	4,436	99,555	7,396	32,331	5,270	69,434	4,702	29,052	1,345	26,002	2,987	13,395
Real estate	6,028	86,112	5,233	29,677	9,328	112,204	5,416	29,558	5,679	84,743	2,790	20,498	1,895	41,295	2,757	6,110
Agents, brokers, and managers	5,154	70,342	4,324	25,056	8,039	66,895	1,598	22,663	3,328	31,584	158	13,051	1,210	10,638	32	3,019
Other real estate	874	15,770	909	4,621	1,289	45,309	3,818	6,895	2,351	53,159	2,632	7,447	(*)	(*)	(*)	(*)
Services	42,184	734,165	121,148	313,047	77,139	1,302,178	193,770	565,325	51,227	659,103	100,088	214,407	18,863	234,446	33,811	89,379
Hotels, rooming houses, camps, and other lodgings	(*)	(*)	(*)	(*)	2,913	41,900	4,450	1,735	5,658	80,032	7,299	4,488	(*)	(*)	(*)	(*)
Personal services	7,426	84,883	22,222	19,884	12,671	169,848	36,729	49,026	11,684	102,884	18,564	33,537	5,538	40,285	10,018	11,272
Laundries and dry cleaning plants	789	30,794	8,642	4,787	1,482	41,766	10,037	7,826	(*)	(*)	(*)	(*)	797	21,052	8,074	3,050
Beauty shops	3,440	29,155	10,940	6,511	5,052	60,770	17,402	17,244	3,204	25,361	9,393	5,001	3,499	15,057	1,944	5,537
Barber shops	(*)	(*)	(*)	(*)	3,650	31,070	6,292	14,554	3,968	26,133	2,676	16,427	(*)	(*)	-	(*)
Other personal services	2,017	19,848	1,949	6,419	2,487	36,242	2,998	9,402	3,278	31,825	2,412	9,010	(*)	(*)	-	(*)
Business services	6,604	74,068	13,561	25,035	10,730	100,588	14,914	45,262	5,038	87,982	19,037	18,294	(*)	(*)	(*)	(*)
Automobile parking, repair, and services	1,680	40,472	6,217	7,805	3,830	97,563	17,262	16,591	4,446	72,162	9,286	13,517	(*)	(*)	(*)	(*)
Repair services, except automobile	2,825	22,089	2,406	6,259	4,217	55,715	3,612	17,163	5,544	33,956	2,948	8,381	1,641	23,251	3,212	3,245
Amusement and recreation services	3,782	30,947	1,948	4,833	5,847	50,151	4,651	7,395	4,163	24,495	3,954	3,559	(*)	(*)	(*)	(*)
Medical and health services	7,804	281,801	34,966	166,060	15,177	531,453	73,494	303,776	5,278	190,500	30,059	99,922	2,411	77,635	8,770	46,470
Offices of physicians and surgeons	3,436	162,194	14,947	106,777	6,800	294,954	28,782	195,172	1,583	76,144	11,107	44,548	916	59,533	7,075	36,031
Offices of dentists and dental surgeons	1,557	74,514	11,063	37,641	3,557	151,899	24,463	77,058	2,001	82,270	13,837	40,346	(*)	(*)	(*)	(*)
Other medical services	2,811	45,093	8,956	21,642	4,820	84,600	20,249	31,546	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	3,714	103,121	18,099	54,264	7,182	147,596	18,512	79,506	(*)	(*)	(*)	(*)	1,231	14,975	1,097	8,422
Educational services	1,214	27,685	9,450	4,132	3,318	18,670	3,335	5,156	2,040	8,666	722	3,603	1,762	4,006	-	2,858
Engineering and architectural services	1,391	31,841	6,663	10,174	2,644	29,476	7,239	11,650	(*)	(*)	(*)	(*)	1,140	10,973	1,004	4,011
Accounting, auditing, and bookkeeping services	2,552	19,355	3,264	10,445	3,256	34,695	8,802	14,652	3,335	16,234	3,637	6,782	1,185	10,364	1,536	5,196
Other services	2,492	10,627	1,227	4,190	5,354	24,523	770	13,413	2,227	8,892	577	4,772	(*)	(*)	(*)	(*)
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,051	56,243	9,839	5,531	-	-	-	-

Footnotes at end of table.

Table 2.6—RECEIPTS, PAYROLL, AND NET PROFIT, BY STATE AND SELECTED INDUSTRIES—Continued

PART II—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)
	Nebraska				North Carolina				Oklahoma				Oregon			
All industries	144,864	3,965,134	230,991	495,171	245,217	5,338,607	600,371	715,289	199,527	4,351,027	368,249	414,192	119,900	2,949,246	358,310	395,810
Agriculture, forestry, and fishery	90,160	2,153,269	53,830	260,086	108,873	1,014,835	128,913	133,550	89,570	1,118,561	46,061	25,592	35,623	399,950	58,441	7,217
Farms	89,049	2,103,844	51,014	253,772	106,116	979,917	122,344	122,292	87,646	1,092,455	44,053	21,117	31,424	352,416	41,636	2,364
Field crop farms	32,362	557,176	19,408	119,052	76,999	683,014	101,458	110,039	19,494	270,585	12,521	35,310	6,466	80,673	8,225	8,651
Livestock farms	53,528	1,532,653	30,584	136,760	21,185	259,967	17,014	11,598	59,980	773,022	28,493	[1]7,871	14,042	173,549	8,396	[1]3,332
Other farms	3,159	14,015	1,022	[1]2,040	7,932	36,936	3,872	655	8,172	48,848	3,039	[1]6,322	10,916	98,194	25,015	[1]2,955
Other agriculture, forestry, and fishery	1,111	49,425	2,816	6,314	2,757	34,918	6,569	11,258	1,924	26,106	2,008	4,475	4,199	47,534	16,805	4,853
Mining	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)	5,251	130,981	17,235	9,088	(*)	(*)	(*)	(*)
Contract construction	5,734	172,097	41,701	24,888	17,094	460,262	99,703	73,198	14,709	352,902	57,250	47,825	10,095	284,204	46,727	49,258
General contractors	(*)	(*)	(*)	(*)	2,959	177,448	34,448	20,440	1,886	120,576	17,392	10,761	2,943	155,782	24,538	15,372
Special trade contractors	4,816	111,191	26,938	19,468	13,117	271,942	62,895	50,120	12,171	221,917	38,752	35,765	6,919	122,039	22,189	34,032
Contractors not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)
Manufacturing	998	46,630	9,783	6,828	6,131	207,511	38,599	19,287	1,425	73,520	15,842	5,948	3,810	158,537	36,626	13,806
Transportation, communication, electric, gas, and sanitary services	1,910	56,543	2,655	4,184	6,299	112,819	24,237	19,744	5,447	134,443	21,104	15,345	4,377	96,158	18,964	17,036
Trucking and warehousing	1,901	56,521	2,600	4,421	3,859	75,702	13,149	10,644	4,339	106,640	13,559	11,360	2,543	59,661	11,550	8,642
Other transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	2,440	37,117	11,088	9,100	1,108	27,803	7,545	3,985	1,834	36,497	7,414	8,394
Wholesale and retail trade	20,308	1,141,166	74,123	61,814	49,697	2,642,753	170,937	169,969	33,685	1,896,536	122,100	92,841	24,958	1,364,501	114,343	105,803
Wholesale trade	1,782	265,464	8,232	8,938	6,525	390,994	15,455	30,055	3,711	422,940	11,863	21,269	3,941	257,800	15,769	34,639
Retail trade	17,945	851,739	65,270	49,291	43,140	2,244,670	155,326	139,384	29,727	1,473,349	110,237	71,716	20,136	1,104,371	98,574	71,920
General merchandise stores	5,523	26,615	295	4,651	7,097	247,038	13,268	19,719	6,260	92,934	5,337	3,279	4,775	24,951	1,191	822
Food stores	1,185	149,198	7,213	3,498	7,638	493,777	18,871	20,682	3,059	266,341	13,591	9,833	1,726	185,053	7,706	10,599
Automotive dealers and service stations	3,265	281,594	20,121	10,278	9,157	756,577	41,220	33,751	6,553	444,398	28,687	14,834	3,438	404,247	28,407	19,354
Furniture, home furnishings, and equipment	1,577	40,609	4,200	3,869	3,790	171,802	15,645	14,521	1,384	129,625	9,703	7,270	1,327	58,938	4,869	4,864
Eating and drinking places	2,964	126,979	15,806	11,098	5,850	220,258	37,337	20,843	6,004	164,120	28,353	14,232	4,013	187,125	37,979	15,874
Other retail trade	3,431	226,744	17,635	15,897	9,608	355,218	28,985	29,868	6,467	375,931	24,566	22,268	4,857	244,057	18,422	20,407
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	-	(*)
Finance, insurance, and real estate	4,762	70,335	2,091	23,245	11,129	181,666	13,443	39,697	9,652	101,283	3,407	32,590	9,906	138,572	6,387	42,405
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service	2,813	26,424	655	10,153	5,654	57,330	4,324	27,489	3,275	42,735	1,590	16,752	2,980	50,700	3,436	18,316
Real estate	1,376	40,787	1,431	12,852	4,842	115,321	7,868	10,211	5,837	51,045	1,545	13,939	6,847	85,115	2,821	22,484
Agents, brokers, and managers	985	21,519	930	8,867	2,375	30,538	473	6,984	3,311	19,865	628	7,648	5,248	36,749	2,267	14,273
Other real estate	(*)	(*)	(*)	(*)	2,467	84,783	7,395	3,227	2,526	31,180	917	6,291	1,599	48,366	554	8,211
Services	19,758	297,328	44,676	109,776	45,942	716,499	124,344	260,253	39,449	536,271	84,993	183,417	30,502	498,631	75,075	160,442
Hotels, rooming houses, camps, and other lodgings	(*)	(*)	(*)	(*)	2,557	31,822	3,743	1,919	1,577	28,944	3,548	2,061	2,396	52,824	8,466	[1]99
Personal services	5,379	62,571	13,389	17,237	11,777	121,872	27,787	33,234	10,573	91,903	22,842	20,074	4,958	78,531	17,095	19,257
Laundries and dry cleaning plants	(*)	(*)	(*)	(*)	1,914	53,558	17,280	8,853	1,821	29,210	7,825	5,862	1,429	34,265	6,658	6,450
Beauty shops	2,239	21,576	7,604	4,011	5,803	34,182	7,832	11,460	4,519	30,642	12,688	3,437	1,177	25,272	6,913	5,386
Barber shops	(*)	(*)	(*)	(*)	2,325	10,666	837	6,216	2,154	12,229	303	5,757	(*)	(*)	(*)	(*)
Other personal services	1,388	21,292	1,565	5,904	1,735	23,466	1,838	6,705	2,079	19,822	2,026	5,018	(*)	(*)	(*)	(*)
Business services	3,108	17,043	2,541	5,024	4,458	31,224	7,046	10,449	3,841	35,720	5,938	9,124	5,413	43,250	6,266	12,872
Automobile parking, repair, and services	1,210	20,155	1,098	4,603	4,180	120,864	21,939	17,415	2,831	46,086	7,486	8,194	(*)	(*)	(*)	(*)
Repair services, except automobile	1,581	29,590	6,359	7,868	3,267	35,419	5,939	7,862	2,900	17,570	1,745	4,321	3,852	55,084	7,458	10,942
Amusement and recreation services	2,243	15,052	2,548	1,163	2,458	31,943	4,205	1,564	4,463	39,539	2,833	4,253	1,852	22,372	2,741	225
Medical and health services	2,741	105,381	13,238	57,023	7,969	253,400	35,519	147,195	4,545	192,804	26,938	99,493	3,940	157,981	19,038	89,381
Offices of physicians and surgeons	775	49,410	6,963	28,801	2,588	135,315	16,776	87,630	1,539	93,566	11,237	56,709	1,686	73,912	9,199	45,374
Offices of dentists and dental surgeons	816	30,973	3,476	16,451	1,192	66,681	9,228	35,606	686	43,325	6,296	20,872	1,449	66,590	7,873	37,785
Other medical services	(*)	(*)	(*)	(*)	4,189	51,404	9,515	23,959	2,320	55,913	9,405	21,912	(*)	(*)	(*)	(*)
Legal services	(*)	(*)	(*)	(*)	1,435	30,260	3,975	17,703	1,367	36,509	3,292	19,526	(*)	(*)	(*)	(*)
Educational services	(*)	(*)	-	(*)	2,506	21,342	5,351	6,887	1,980	2,581	19	1,302	1,612	12,266	3,295	2,174
Engineering and architectural services	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	968	11,982	872	6,759	(*)	(*)	(*)	(*)
Accounting, auditing, and bookkeeping services	(*)	(*)	(*)	(*)	2,987	23,143	6,827	9,195	2,124	22,067	8,546	5,013	1,508	8,911	850	5,125
Other services	(*)	(*)	(*)	(*)	1,923	5,771	276	2,777	2,280	10,566	934	3,297	2,022	1,420	17	[1]212
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table.

Table 2.6—RECEIPTS, PAYROLL, AND NET PROFIT, BY STATE AND SELECTED INDUSTRIES—Continued

PART II—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)
	South Carolina				Tennessee				Virginia				Washington			
All industries	99,861	2,633,977	255,342	282,664	227,505	4,584,313	456,310	511,170	178,493	3,859,928	458,941	572,163	168,217	4,091,659	501,232	595,688
Agriculture, forestry, and fishery	33,391	342,526	46,855	7,815	117,887	646,069	50,397	[1]6,822	64,498	494,169	50,754	15,485	49,641	729,895	86,110	88,393
Farms	32,860	329,361	45,164	5,255	115,506	607,299	46,081	[1]14,878	60,804	434,859	44,651	1,810	42,068	642,240	73,631	71,241
Field crop farms	20,791	226,339	35,373	11,361	50,474	197,418	15,785	3,814	21,825	116,178	10,050	9,430	11,979	288,051	30,274	66,132
Livestock farms	8,650	93,856	7,828	[1]343	58,553	400,028	28,417	[1]12,969	32,417	261,312	21,979	[1]4,759	15,250	231,348	13,624	6,948
Other farms	3,419	9,166	1,963	[1]5,763	6,479	9,853	1,879	[1]5,723	6,562	57,369	12,622	[1]2,861	14,839	122,841	29,733	[1]1,839
Other agriculture, forestry, and fishery	(*)	(*)	(*)	(*)	2,381	38,770	4,316	8,056	3,694	59,310	6,103	13,675	7,573	87,655	12,479	17,152
Mining	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contract construction	8,109	223,442	43,903	27,550	15,467	446,551	89,481	56,592	12,210	366,448	82,120	62,905	10,210	381,725	68,070	50,870
General contractors	1,384	105,916	18,365	5,897	3,760	246,986	36,858	18,782	2,373	125,692	23,624	16,413	4,084	205,991	26,089	21,506
Special trade contractors	6,458	106,802	24,765	20,279	10,849	176,693	44,054	34,603	9,836	240,735	58,487	46,485	5,893	156,707	38,390	28,445
Contractors not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	2,099	56,512	11,966	7,798	2,168	93,223	19,210	9,497	3,627	115,667	24,252	17,552	3,964	178,742	41,960	14,654
Transportation, communication, electric, gas, and sanitary services	1,948	42,925	3,375	5,985	5,210	91,017	9,567	16,753	7,520	142,789	24,900	12,933	5,620	93,388	11,432	19,366
Trucking and warehousing	1,816	38,665	2,171	5,265	3,246	68,456	6,613	13,164	4,773	94,587	17,326	5,995	3,880	62,961	7,636	14,753
Other transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	1,964	22,561	2,954	3,589	2,747	48,202	7,574	6,938	1,740	30,427	3,796	4,613
Wholesale and retail trade	25,394	1,518,885	96,338	89,449	37,149	2,479,278	170,463	145,117	33,473	1,873,059	148,215	118,963	39,358	1,826,791	174,188	125,415
Wholesale trade	3,316	304,196	13,581	19,819	5,887	599,121	32,015	37,052	1,613	235,100	12,550	16,183	6,283	274,572	18,394	28,985
Retail trade	21,812	1,205,079	81,348	68,834	31,262	1,880,157	138,448	108,065	31,851	1,636,919	135,665	102,399	32,377	1,535,139	154,717	95,246
General merchandise stores	4,963	129,681	6,341	8,099	8,286	132,121	7,346	7,912	6,707	125,995	5,993	15,291	9,869	56,467	2,789	2,325
Food stores	3,814	247,777	11,828	10,680	4,995	461,198	23,046	18,409	5,967	337,061	15,163	14,108	2,189	297,007	18,727	11,795
Automotive dealers and service stations	5,463	422,438	24,958	19,902	6,351	616,228	42,764	28,008	6,698	629,641	49,563	31,778	4,311	528,442	38,386	27,670
Furniture, home furnishings, and equipment	1,338	58,805	6,995	4,486	1,787	113,870	10,140	9,542	(*)	(*)	(*)	(*)	2,191	75,545	8,056	6,850
Eating and drinking places	1,665	77,143	12,546	8,602	2,867	112,828	20,318	9,885	3,930	175,702	30,863	11,785	6,024	232,250	49,803	15,679
Other retail trade	4,569	269,235	18,680	17,065	6,976	443,912	34,834	34,309	7,937	298,106	24,579	23,599	7,793	345,428	36,956	30,927
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	4,953	127,059	7,273	20,721	9,084	178,022	10,244	44,889	9,074	89,676	3,514	38,177	17,108	203,328	9,763	52,798
Finance	(*)	(*)	(*)	(*)	910	17,892	316	5,374	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service	1,876	27,999	1,160	13,284	2,959	42,384	4,057	18,195	2,129	30,288	2,141	16,812	3,096	42,386	2,864	22,707
Real estate	3,009	99,050	6,111	7,464	5,215	117,746	5,871	21,320	6,559	57,032	1,205	20,371	12,961	157,495	6,812	30,377
Agents, brokers, and managers	2,082	18,206	1,179	6,044	3,968	42,781	870	14,454	5,357	41,595	701	18,993	10,883	73,486	2,659	29,936
Other real estate	927	80,844	4,932	1,420	1,247	74,965	5,001	6,866	(*)	(*)	(*)	(*)	2,078	84,009	4,153	441
Services	23,799	320,589	45,630	121,711	39,951	639,954	105,916	245,048	46,175	739,118	118,834	298,361	41,288	675,553	109,530	246,618
Hotels, rooming houses, camps, and other lodgings	1,540	19,586	2,404	2,177	1,445	25,080	3,064	2,861	(*)	(*)	(*)	(*)	2,008	41,637	4,649	1,055
Personal services	5,050	49,707	11,018	12,704	11,567	144,902	35,307	31,496	10,358	95,811	24,106	24,539	7,694	95,114	21,114	22,381
Laundries and dry cleaning plants	(*)	(*)	(*)	(*)	1,896	21,067	4,590	1,465	(*)	(*)	(*)	(*)	1,145	36,818	9,704	4,005
Beauty shops	2,097	17,133	5,383	1,690	4,531	45,619	16,080	10,398	4,111	21,019	5,549	5,319	2,540	26,816	7,158	7,570
Barber shops	1,688	10,156	1,536	5,833	3,036	25,573	7,757	10,056	2,477	20,581	7,048	8,148	(*)	(*)	(*)	(*)
Other personal services	(*)	(*)	(*)	(*)	2,104	52,643	6,880	9,577	2,803	31,872	7,238	6,135	3,007	23,905	3,443	5,009
Business services	3,011	16,394	3,026	7,933	3,601	35,175	7,047	12,322	7,075	83,796	9,130	29,202	4,403	41,202	10,854	14,278
Automobile parking, repair, and services	2,288	42,291	3,546	7,909	1,502	34,609	5,412	5,489	3,321	82,115	15,262	10,626	2,164	42,713	3,895	8,944
Repair services, except automobile	2,894	25,309	4,013	7,382	4,092	42,283	5,710	11,275	3,451	20,946	5,271	4,322	5,449	37,822	3,920	6,993
Amusement and recreation services	1,968	31,472	3,544	4,075	2,356	43,936	4,987	10,571	2,313	27,375	7,456	1,316	2,893	32,622	3,593	3,529
Medical and health services	3,597	102,417	13,197	60,994	6,385	216,193	29,141	121,994	6,721	281,677	35,978	160,223	6,581	286,539	47,027	148,970
Offices of physicians and surgeons	1,374	62,116	8,682	38,951	2,507	128,778	17,181	76,848	2,731	150,489	18,210	95,197	2,500	138,174	16,103	84,227
Offices of dentists and dental surgeons	(*)	(*)	(*)	(*)	1,666	50,285	6,752	26,249	1,793	94,674	13,232	49,426	1,598	86,435	13,173	44,219
Other medical services	1,766	10,561	295	6,836	2,212	37,130	5,208	18,897	2,197	36,514	4,536	15,600	2,483	61,930	17,751	20,524
Legal services	(*)	(*)	(*)	(*)	1,672	36,223	2,790	21,713	3,640	77,307	8,432	44,415	1,508	40,674	3,564	21,447
Educational services	(*)	(*)	-	(*)	3,336	18,259	3,877	6,198	2,802	17,618	4,625	6,360	2,649	8,606	1,528	1,604
Engineering and architectural services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,086	29,959	8,266	8,970
Accounting, auditing, and bookkeeping services	(*)	(*)	(*)	(*)	1,803	16,657	3,211	9,036	(*)	(*)	(*)	(*)	3,001	12,713	1,021	6,729
Other services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	3,081	13,047	692	4,429	1,852	5,952	99	1,718
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table.

Table 2.6—RECEIPTS, PAYROLL, AND NET PROFIT, BY STATE AND SELECTED INDUSTRIES—Continued

PART II—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry	Number of businesses	Business receipts	Payroll	Net profit (less loss)
	Wisconsin			
All industries	253,640	5,619,575	506,479	788,425
Agriculture, forestry, and fishery	125,193	1,515,330	69,785	178,353
Farms	122,010	1,461,625	62,274	166,482
Field crop farms	25,147	95,635	4,831	[1]7,279
Livestock farms	88,400	1,306,041	50,752	172,736
Other farms	8,463	59,949	6,691	1,025
Other agriculture, forestry, and fishery	3,183	53,705	7,511	11,871
Mining	(*)	(*)	-	(*)
Contract construction	14,247	439,884	83,600	70,787
General contractors	1,545	152,638	27,397	12,221
Special trade contractors	12,217	266,316	50,926	55,634
Contractors not allocable	(*)	(*)	(*)	(*)
Manufacturing	5,333	213,435	31,785	26,273
Transportation, communication, electric, gas, and sanitary services	6,646	156,797	19,779	24,166
Trucking and warehousing	6,005	135,519	16,321	23,916
Other transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)
Wholesale and retail trade	49,243	2,481,324	192,783	200,730
Wholesale trade	6,696	442,371	15,756	40,794
Retail trade	40,349	1,989,197	174,157	152,777
General merchandise stores	10,298	94,625	4,462	10,368
Food stores	2,877	336,142	21,918	17,222
Automotive dealers and service stations	5,936	566,952	41,888	28,979
Furniture, home furnishings, and equipment	1,614	116,662	12,913	11,918
Eating and drinking places	11,729	418,983	60,271	44,700
Other retail trade	7,895	455,833	32,705	39,590
Wholesale and retail trade not allocable	2,198	49,756	2,870	7,159
Finance, insurance, and real estate	9,307	119,685	8,547	44,367
Finance	(*)	(*)	-	(*)
Insurance agents, brokers, and service	4,912	48,049	5,158	21,129
Real estate	4,160	69,996	3,389	22,474
Agents, brokers, and managers	2,882	52,726	1,491	17,341
Other real estate	1,278	17,270	1,898	5,133
Services	41,282	652,628	93,260	238,881
Hotels, rooming houses, camps, and other lodgings	2,940	47,999	5,174	4,065
Personal services	7,281	91,598	15,531	22,700
Laundries and dry cleaning plants	1,670	30,362	5,501	4,292
Beauty shops	1,327	18,440	6,122	4,516
Barber shops	1,949	8,467	651	5,270
Other personal services	2,335	34,329	3,257	8,622
Business services	5,372	55,578	9,513	13,981
Automobile parking, repair, and services	2,800	71,243	15,414	9,536
Repair services, except automobile	5,526	45,029	5,159	11,231
Amusement and recreation services	2,827	19,788	2,815	2,788
Medical and health services	6,857	213,382	23,790	124,354
Offices of physicians and surgeons	2,429	108,290	12,074	67,567
Offices of dentists and dental surgeons	2,340	76,964	9,337	42,710
Other medical services	2,088	28,128	2,379	14,077
Legal services	2,085	65,974	9,778	32,014
Educational services	(*)	(*)	-	(*)
Engineering and architectural services	672	11,667	1,308	5,250
Accounting, auditing, and bookkeeping services	2,454	22,560	4,565	10,856
Other services	1,537	5,961	213	1,127
Nature of business not allocable	2,340	33,254	6,940	5,788

Footnotes at end of table.

Table 2.6—RECEIPTS, PAYROLL, AND NET PROFIT, BY STATE AND SELECTED INDUSTRIES—Continued

PART III

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)
	16 States and District of Columbia, total				Alaska				Delaware			
All industries	690,935	16,936,488	1,683,983	2,163,778	16,684	441,750	65,480	46,885	18,913	535,421	62,896	82,297
Agriculture, forestry, and fishery	261,489	4,231,830	255,050	447,713	5,099	32,457	4,680	7,070	4,584	86,874	7,580	6,574
Farms	243,577	3,992,530	223,542	396,097	1,168	4,140	244	[1]1,011	4,151	77,750	5,257	5,312
Field crop farms	77,076	1,262,070	86,954	240,718	(*)	(*)	(*)	(*)	2,024	21,591	950	625
Livestock farms	142,544	2,540,531	111,008	158,571	(*)	(*)	(*)	(*)	1,926	41,812	1,995	3,006
Contract construction	43,869	1,362,707	280,926	163,374	1,252	54,034	11,618	4,765	1,144	50,938	14,950	4,907
Transportation, communication, electric, gas, and sanitary services	25,795	449,373	66,097	48,915	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	138,049	7,499,516	568,252	460,235	3,328	223,045	22,560	11,604	4,310	246,281	17,722	23,439
Wholesale trade	17,483	1,302,891	59,952	89,831	(*)	(*)	(*)	(*)	755	51,916	1,417	6,090
Retail trade	118,500	6,148,161	504,538	369,238	3,190	191,286	20,214	8,712	3,555	194,365	16,305	17,349
Food stores	13,472	1,334,579	69,698	58,114	(*)	(*)	(*)	(*)	700	51,656	4,075	4,424
Automotive dealers	21,337	2,074,317	145,396	101,542	(*)	(*)	(*)	(*)	737	65,921	3,278	4,018
Eating and drinking places	20,603	802,463	141,445	63,485	(*)	(*)	(*)	(*)	889	33,630	5,589	4,194
Other retail trade	63,088	1,936,802	147,999	146,097	2,381	84,491	6,037	3,530	1,229	43,158	3,363	4,713
Wholesale and retail trade not allocable	2,066	48,464	3,762	1,166	(*)	-	-	(*)	-	-	-	-
Finance, insurance, and real estate	32,740	422,341	26,123	136,625	(*)	(*)	(*)	(*)	1,273	25,261	2,276	6,231
Services	168,014	2,445,221	379,584	862,060	4,994	79,300	18,933	20,499	6,034	100,744	15,376	36,821
Personal services	33,464	372,185	86,842	92,872	1,587	18,761	3,975	6,022	(*)	(*)	(*)	(*)
Medical and health services	24,735	834,554	109,083	452,487	(*)	(*)	(*)	(*)	1,029	36,955	4,501	22,356
Offices of physicians and surgeons	8,926	482,945	59,440	288,649	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other medical and health services	15,809	351,609	49,643	163,838	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	9,206	191,720	22,586	105,896	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services	100,609	1,046,762	161,073	210,805	3,074	37,823	11,013	4,163	3,958	41,936	6,925	6,514
Nature of business not allocable	3,787	33,363	5,315	5,029	-	-	-	-	(*)	(*)	-	(*)
	District of Columbia				Hawaii				Idaho			
All industries	19,848	273,083	32,711	78,545	29,150	640,995	80,663	131,876	60,106	1,477,806	139,017	148,671
Agriculture, forestry, and fishery	698	2,085	624	[2]2,719	4,222	67,721	6,297	10,269	29,672	543,759	38,682	39,513
Farms	(*)	(*)	(*)	(*)	3,614	54,639	3,227	7,042	28,816	521,365	37,363	36,228
Field crop farms	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	8,616	220,952	21,480	32,481
Livestock farms	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	16,546	258,528	11,953	2,817
Contract construction	(*)	(*)	(*)	(*)	1,127	97,773	18,306	10,494	3,149	103,593	13,499	14,366
Transportation, communication, electric, gas, and sanitary services	3,456	11,374	-	2,814	2,175	13,113	350	2,879	1,246	34,001	6,606	1,567
Wholesale and retail trade	1,291	77,606	9,803	5,930	7,251	227,053	19,254	23,875	10,865	586,142	49,210	34,563
Wholesale trade	(*)	(*)	(*)	(*)	1,294	44,147	1,072	8,376	1,813	129,949	3,621	8,749
Retail trade	1,188	64,036	8,936	5,461	5,737	182,654	18,182	15,505	8,971	447,676	45,051	25,505
Food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,179	95,528	4,648	5,482
Automotive dealers	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,770	150,473	15,403	8,528
Eating and drinking places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,045	69,716	9,644	4,350
Other retail trade	(*)	(*)	(*)	(*)	3,747	58,462	4,839	5,806	3,977	131,959	15,356	7,145
Wholesale and retail trade not allocable	-	-	-	-	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	1,936	16,325	775	5,332	3,983	37,577	157	18,146	1,906	13,981	584	6,212
Services	11,369	148,074	17,321	62,708	8,946	163,747	27,732	60,871	10,922	149,817	21,739	50,357
Personal services	(*)	(*)	(*)	(*)	1,903	27,269	6,275	7,042	1,460	20,962	6,576	4,373
Medical and health services	2,665	52,656	4,436	28,219	1,710	61,686	7,097	34,157	(*)	(*)	(*)	(*)
Offices of physicians and surgeons	947	35,131	3,261	21,428	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other medical and health services	1,718	17,525	1,175	6,791	1,196	28,474	2,700	15,515	(*)	(*)	(*)	(*)
Legal services	1,102	29,449	3,298	17,696	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services	6,052	53,243	7,802	14,735	4,987	66,425	14,011	15,836	8,311	71,862	5,355	18,764
Nature of business not allocable	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table.

Table 2.6—RECEIPTS, PAYROLL, AND NET PROFIT, BY STATE AND SELECTED INDUSTRIES—Continued

PART III—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)
	Maine				Montana				Nevada			
All industries	48,037	1,255,160	140,502	161,818	57,747	1,420,675	126,594	165,002	23,292	684,204	104,011	63,020
Agriculture, forestry, and fishery	12,562	186,299	23,038	26,537	29,062	503,054	29,984	62,238	3,495	28,404	4,099	[1]3,011
Farms	8,747	124,234	15,211	9,468	28,753	491,226	29,307	60,905	2,818	22,226	2,526	[1]4,332
Field crop farms	1,844	27,437	5,915	1,621	12,494	217,927	15,010	51,740	(*)	(*)	(*)	(*)
Livestock farms	3,995	71,861	4,891	7,296	14,190	262,952	13,128	13,366	1,693	15,661	1,133	[1]2,473
Contract construction	5,247	115,328	27,469	17,739	2,776	90,512	17,013	12,809	2,374	123,410	29,463	6,816
Transportation, communication, electric, gas, and sanitary services	2,268	31,592	4,170	4,541	1,394	52,519	8,612	3,157	(*)	(*)	(*)	(*)
Wholesale and retail trade	10,706	679,238	52,229	41,813	11,203	575,377	47,378	28,784	6,346	332,603	32,882	13,847
Wholesale trade	1,307	112,050	10,875	8,412	1,386	61,393	2,561	3,046	732	32,110	1,630	[1]410
Retail trade	9,360	567,188	41,354	33,401	9,817	513,984	44,817	25,738	5,440	299,885	31,252	14,268
Food stores	(*)	(*)	(*)	(*)	1,359	121,109	5,754	4,344	(*)	(*)	(*)	(*)
Automotive dealers	1,496	217,517	11,837	10,020	1,497	185,206	12,525	7,506	715	80,280	7,990	2,934
Eating and drinking places	1,368	53,475	9,178	6,166	2,707	93,464	18,516	6,585	1,644	64,332	11,391	2,279
Other retail trade	5,798	161,254	13,533	10,896	4,254	114,205	8,022	7,303	2,768	117,868	9,609	7,231
Wholesale and retail trade not allocable	(*)	-	-	-	-	-	-	-	(*)	(*)	-	(*)
Finance, insurance, and real estate	1,553	22,959	1,239	9,235	1,344	32,775	3,555	9,758	2,859	27,149	696	7,197
Services	12,707	152,533	21,531	56,589	10,993	144,399	18,931	48,047	6,894	152,993	30,954	36,945
Personal services	1,896	11,617	2,388	4,476	1,569	11,743	3,489	3,091	951	13,485	4,712	2,586
Medical and health services	1,529	51,153	5,700	31,298	1,149	38,351	4,393	21,773	(*)	(*)	(*)	(*)
Offices of physicians and surgeons	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	1,715	16,162	2,049	8,987	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services	7,567	73,601	11,394	11,828	7,959	83,808	10,450	16,448	4,999	99,782	21,794	15,016
Nature of business not allocable	(*)	(*)	-	(*)	-	-	-	-	(*)	(*)	(*)	(*)
	New Hampshire				New Mexico				North Dakota			
All industries	30,069	899,283	107,588	139,414	48,675	1,298,663	124,923	107,415	73,733	1,522,561	100,132	242,362
Agriculture, forestry, and fishery	2,641	38,316	5,567	4,153	16,063	255,014	16,841	[1]2,807	50,643	819,303	33,187	173,477
Farms	(*)	(*)	(*)	(*)	15,308	248,051	15,966	[1]1,828	50,359	812,196	32,251	173,026
Field crop farms	(*)	(*)	(*)	(*)	4,446	41,776	4,433	2,052	29,573	508,503	23,294	128,026
Livestock farms	(*)	(*)	(*)	(*)	8,751	189,330	8,723	[1]643	19,153	296,098	8,693	43,101
Contract construction	3,392	99,792	21,823	12,280	2,051	103,554	15,076	6,898	3,212	57,653	11,844	9,083
Transportation, communication, electric, gas, and sanitary services	1,546	19,115	4,405	1,700	(*)	(*)	(*)	(*)	1,268	29,711	2,143	5,670
Wholesale and retail trade	7,968	469,929	37,538	35,884	13,302	676,011	53,751	35,500	8,432	480,208	32,923	21,918
Wholesale trade	769	67,151	3,280	8,664	1,544	128,221	4,570	9,096	934	74,595	1,712	45
Retail trade	7,199	402,778	34,258	27,220	11,617	547,769	49,181	26,436	7,332	393,266	30,389	22,737
Food stores	1,099	99,644	5,322	3,427	1,020	115,991	6,784	3,381	(*)	(*)	(*)	(*)
Automotive dealers	1,103	109,207	7,715	5,276	2,371	180,409	11,204	8,253	1,204	90,085	7,061	3,870
Eating and drinking places	1,401	41,479	4,808	5,609	1,338	94,361	22,760	6,307	1,852	68,559	8,314	5,760
Other retail trade	3,596	152,448	16,413	12,908	6,888	157,008	8,433	8,495	3,851	139,841	8,813	10,112
Wholesale and retail trade not allocable	-	-	-	-	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	2,096	39,802	3,424	8,337	2,959	18,924	570	6,138	2,125	31,374	4,529	5,581
Services	11,179	214,206	31,675	73,454	12,630	199,254	31,395	60,758	7,136	81,832	11,781	24,967
Personal services	2,981	40,371	11,075	7,505	1,862	25,045	7,086	3,630	2,764	31,133	8,617	6,205
Medical and health services	2,123	96,717	11,452	50,267	1,388	63,669	8,500	33,324	(*)	(*)	(*)	(*)
Offices of physicians and surgeons	953	62,294	4,860	33,521	716	40,272	5,485	23,255	(*)	(*)	(*)	(*)
Other medical and health services	1,170	34,423	6,592	16,746	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services	5,695	71,168	7,866	12,295	9,125	98,126	13,895	17,278	3,189	25,476	814	5,112
Nature of business not allocable	-	-	-	-	-	-	-	-	(*)	(*)	(*)	(*)

Footnotes at end of table.

Table 2.6—RECEIPTS, PAYROLL, AND NET PROFIT, BY STATE AND SELECTED INDUSTRIES—Continued

PART III—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)
	Rhode Island				South Dakota				Utah			
All industries	26,233	769,482	92,554	151,489	76,254	1,895,525	102,932	183,481	51,157	1,106,360	109,070	131,397
Agriculture, forestry, and fishery	1,282	14,411	1,398	4,539	50,944	1,044,811	28,649	100,732	18,429	244,640	20,886	15,278
Farms	(*)	(*)	(*)	(*)	49,908	1,030,274	27,871	99,496	17,215	234,527	20,660	13,869
Field crop farms	(*)	(*)	-	(*)	7,357	117,259	4,304	17,000	3,799	49,742	7,306	4,890
Livestock farms	(*)	(*)	(*)	(*)	41,329	907,071	23,163	81,616	10,841	167,305	10,794	7,711
Contract construction	2,870	87,017	27,455	14,696	2,800	38,614	5,940	4,916	2,791	112,224	13,905	13,589
Transportation, communication, electric, gas, and sanitary services	1,106	40,451	6,142	5,732	2,116	64,465	7,264	6,753	1,196	20,109	3,642	1,802
Wholesale and retail trade	7,625	392,047	21,944	32,641	9,862	565,216	37,303	21,195	10,397	514,965	35,529	33,782
Wholesale trade	945	93,264	6,255	8,302	1,276	140,417	3,539	4,668	2,077	131,479	6,319	8,960
Retail trade	6,603	292,948	15,239	24,320	8,221	411,432	32,834	15,275	8,143	382,957	29,144	25,017
Food stores	851	54,973	2,330	2,571	698	82,348	4,772	3,375	(*)	(*)	(*)	(*)
Automotive dealers	999	121,186	5,865	7,079	1,648	134,684	10,122	4,085	2,110	179,812	11,963	8,853
Eating and drinking places	(*)	(*)	(*)	(*)	707	32,276	6,459	1,447	1,056	33,231	6,685	2,518
Other retail trade	3,996	96,925	4,316	13,070	5,168	162,124	11,481	6,368	4,358	89,168	6,749	10,104
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	2,230	35,563	620	9,525	1,388	19,955	282	7,100	1,735	26,338	2,628	6,193
Services	9,828	167,877	25,289	76,476	8,200	133,113	16,398	40,295	15,729	159,343	23,301	62,003
Personal services	1,597	23,301	6,096	6,725	2,462	39,656	6,312	9,378	4,258	26,494	6,549	7,429
Medical and health services	1,721	61,230	6,937	39,276	1,073	31,170	3,988	17,186	1,876	65,005	9,375	31,094
Offices of physicians and surgeons	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	689	32,858	4,183	18,453
Other medical and health services	1,054	24,900	3,193	14,399	(*)	(*)	(*)	(*)	1,187	32,147	5,192	12,641
Legal services	1,026	28,413	3,940	17,740	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services	5,484	54,933	8,316	12,735	3,829	43,949	4,392	5,403	8,946	56,856	6,620	17,720
Nature of business not allocable	(*)	-	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
	Vermont				West Virginia				Wyoming			
All industries	26,043	660,762	73,654	78,851	59,358	1,413,386	145,438	202,507	25,636	641,372	75,818	48,748
Agriculture, forestry, and fishery	7,049	134,077	15,427	9,762	13,910	59,661	6,577	175	11,134	170,944	11,534	[1]4,067
Farms	6,221	120,198	13,398	6,047	12,940	50,595	6,108	[1]2,782	10,748	168,212	11,150	[1]4,850
Field crop farms	(*)	(*)	(*)	(*)	1,932	1,099	190	[1]1,033	1,877	33,644	2,524	4,912
Livestock farms	4,445	98,596	9,622	8,062	9,943	46,022	4,172	[1]84	7,328	133,266	8,527	[1]7,215
Contract construction	2,219	74,352	16,130	6,622	5,197	73,972	15,456	11,004	1,381	63,083	16,793	7,128
Transportation, communication, electric, gas, and sanitary services	1,261	12,406	1,708	1,102	3,067	47,481	7,959	5,041	(*)	(*)	(*)	(*)
Wholesale and retail trade	4,626	296,676	19,065	19,892	15,863	905,352	59,993	63,567	4,674	251,767	19,168	12,001
Wholesale trade	(*)	(*)	(*)	(*)	1,427	140,039	8,048	10,363	(*)	(*)	(*)	(*)
Retail trade	4,212	270,311	18,150	17,718	13,822	758,370	50,989	52,465	4,093	227,256	18,243	12,111
Food stores	866	76,681	3,501	2,217	2,663	206,204	8,156	10,184	(*)	(*)	(*)	(*)
Automotive dealers	(*)	(*)	(*)	(*)	2,865	281,941	18,488	16,856	1,024	98,926	7,782	2,600
Eating and drinking places	(*)	(*)	(*)	(*)	2,888	92,263	13,292	9,353	(*)	(*)	(*)	(*)
Other retail trade	2,509	117,384	9,447	11,356	5,406	177,962	11,053	16,072	2,303	91,590	5,739	6,538
Wholesale and retail trade not allocable	(*)	(*)	-	-	(*)	(*)	(*)	(*)	-	-	-	-
Finance, insurance, and real estate	1,632	14,719	286	2,435	2,116	29,680	1,460	18,742	1,339	19,232	1,795	8,665
Services	8,337	90,379	12,148	33,615	16,699	224,611	39,668	94,903	5,417	82,999	15,412	22,752
Personal services	1,454	13,911	1,768	5,614	3,512	28,258	5,301	10,147	772	13,923	2,922	2,881
Medical and health services	1,247	32,360	4,966	18,086	4,378	105,355	17,254	58,029	(*)	(*)	(*)	(*)
Offices of physicians and surgeons	(*)	(*)	(*)	(*)	1,029	55,833	7,701	35,266	(*)	(*)	(*)	(*)
Other medical and health services	(*)	(*)	(*)	(*)	3,349	49,522	9,553	22,763	(*)	(*)	(*)	(*)
Legal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services	5,332	38,615	4,063	7,774	7,878	78,333	16,100	18,726	4,224	50,826	10,263	10,458
Nature of business not allocable	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

[1]Net loss exceeds net profit.

NOTE: The following industry classes are not shown separately because of high sampling variability but are included in the appropriate totals:
PART I—"Contractors not allocable," "Other transportation, communication, electric, gas, and sanitary services," and "Other real estate."
PART III—"Other farms," "Other agriculture, forestry, and fishery," "Mining," and "Manufacturing."
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 2.7—COMPARISON OF NUMBER AND RECEIPTS BY STATE, BASED ON DISTRICT WHERE RETURN WAS FILED AND STATE SHOWN IN ADDRESS

[All figures are estimates based on samples—money amounts are in thousands of dollars]

State	Number of businesses		Business receipts	
	District of filing	State of address	District of filing	State of address
	(1)	(2)	(3)	(4)
Alabama	148,443	148,344	3,559,788	3,564,342
Alaska	16,694	16,684	428,072	441,750
Arizona	75,634	76,040	2,463,617	2,484,985
Arkansas	123,407	124,065	2,721,636	2,685,887
California	891,701	889,011	26,030,897	25,955,333
Colorado	130,578	131,624	3,099,717	3,118,418
Connecticut	100,129	95,495	2,893,195	2,790,158
Delaware	18,423	18,913	523,654	535,421
District of Columbia	19,158	19,848	269,050	273,083
Florida	282,625	288,181	6,883,641	6,961,213
Georgia	194,274	190,950	5,157,283	5,132,493
Hawaii	28,575	29,150	631,039	640,995
Idaho	59,686	60,106	1,457,473	1,477,806
Illinois	468,859	463,936	12,976,867	12,942,194
Indiana	289,779	288,851	6,014,834	6,028,215
Iowa	267,620	267,969	7,483,503	7,488,259
Kansas	193,821	195,821	4,561,265	4,625,408
Kentucky	219,240	220,108	3,555,356	3,569,115
Louisiana	136,424	137,125	3,627,249	3,583,917
Maine	48,010	48,037	1,227,375	1,255,160
Maryland	130,366	125,235	3,609,128	3,474,350
Massachusetts	171,693	169,733	4,757,276	4,624,659
Michigan	316,068	316,149	8,886,960	8,877,837
Minnesota	259,183	261,544	5,538,231	5,550,655
Mississippi	108,500	109,726	2,660,598	2,685,202
Missouri	297,947	299,266	6,080,651	6,075,319
Montana	57,680	57,747	1,412,662	1,420,675
Nebraska	143,997	144,864	3,950,643	3,965,134
Nevada	23,340	23,292	702,684	684,204
New Hampshire	27,805	30,069	853,543	899,283
New Jersey	198,330	198,830	5,998,451	6,035,105
New Mexico	49,068	48,675	1,281,278	1,298,663
New York	548,255	547,488	14,834,332	14,809,385
North Carolina	245,126	245,217	5,315,977	5,338,607
North Dakota	72,087	73,733	1,495,097	1,522,561
Ohio	436,872	435,363	10,341,152	10,293,474
Oklahoma	198,024	199,527	4,280,844	4,351,027
Oregon	119,639	119,900	2,921,573	2,949,246
Pennsylvania	395,186	396,725	12,496,947	12,573,487
Rhode Island	25,148	26,233	689,903	769,482
South Carolina	99,116	99,861	2,618,246	2,633,977
South Dakota	76,144	76,254	1,886,225	1,895,525
Tennessee	226,537	227,505	4,630,573	4,584,313
Texas	692,089	686,358	17,353,376	17,237,558
Utah	50,746	51,157	1,098,858	1,106,360
Vermont	25,185	26,043	625,984	660,762
Virginia	176,319	178,493	3,839,150	3,859,928
Washington	167,859	168,217	4,094,348	4,091,659
West Virginia	59,572	59,358	1,407,683	1,413,386
Wisconsin	255,486	253,640	5,645,941	5,619,575
Wyoming	24,242	25,636	619,125	641,372

PROPRIETORSHIPS WITH DEPRECIABLE PROPERTY

Table 2.8—RECEIPTS, DEPRECIATION, DEPRECIABLE PROPERTY, AND NET PROFIT, BY INDUSTRY AND SIZE OF BUSINESS RECEIPTS

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Depreciation	Depreciable property	Net profit (less loss)	Size of business receipts: Under $10,000 — Number of businesses	Business receipts	Depreciation	Depreciable property	Net profit (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All industries	6,240,636	206,540,352	9,668,015	94,369,873	27,173,651	3,054,989	10,457,281	1,852,103	19,108,473	[1]24,844
Agriculture, forestry, and fishery	2,384,991	37,901,356	4,544,049	45,467,368	2,718,167	1,493,724	4,792,350	1,118,703	11,685,090	[1]866,600
Farms	2,265,525	35,530,699	4,368,786	43,974,722	2,294,625	1,420,501	4,581,085	1,070,522	11,310,642	[1]866,877
Field crop farms	788,727	10,339,257	1,547,477	14,910,423	1,420,750	508,784	1,661,207	362,780	4,069,082	[1]74,840
Fruit, tree nut, and vegetable farms	102,279	1,808,890	204,890	2,256,598	44,827	66,666	189,727	55,931	632,196	[1]75,371
Livestock farms	1,223,904	22,519,224	2,458,019	25,151,603	1,007,191	709,988	2,601,710	562,382	5,668,983	[1]492,630
Animal specialty farms	40,575	170,178	44,588	457,707	[1]98,160	37,258	37,668	25,596	254,482	[1]83,887
Other farms	110,040	693,150	113,812	1,198,391	[1]79,983	97,805	90,773	63,833	685,899	[1]140,149
Agricultural services and hunting and trapping	91,261	2,047,506	139,766	1,198,423	364,532	53,469	157,511	35,438	271,440	777
Miscellaneous agricultural services	13,821	471,349	42,299	342,711	37,414	7,945	30,516	9,585	63,317	2,153
Offices of veterinarians and animal hospitals	12,057	551,026	24,766	304,849	205,535	2,121	7,705	1,237	13,154	737
Other animal husbandry services	23,335	349,535	25,763	238,184	[1]28,182	18,035	25,781	12,579	109,778	[1]36,631
Horticultural services	40,967	674,942	46,540	308,701	150,260	24,297	93,040	11,666	81,506	34,928
Forestry	7,167	80,277	8,906	58,697	7,741	5,554	13,635	3,130	28,444	[1]3,251
Fishery	21,038	242,874	26,591	235,526	51,269	14,200	40,119	9,613	74,564	2,751
Mining	34,361	1,323,606	121,464	1,194,288	[1]10,521	19,295	48,724	13,856	136,145	[1]45,514
Crude petroleum and natural gas	29,384	1,070,339	93,509	997,021	[1]32,457	16,355	45,591	11,261	117,936	[1]38,781
Quarrying and mining, not elsewhere classified	2,198	119,277	13,702	97,794	12,380	(*)	(*)	(*)	(*)	(*)
Contract construction	421,043	17,487,698	610,644	4,275,557	2,412,008	161,045	699,407	75,979	505,807	223,738
General contractors	93,486	7,166,028	200,070	1,435,797	670,758	21,819	107,273	13,347	83,854	23,000
Building construction	74,359	5,880,726	104,460	773,619	543,063	17,481	89,564	9,278	59,560	21,722
Heavy construction, except buildings	8,903	754,419	52,318	371,694	61,976	2,344	13,293	1,979	11,373	3,687
General contractors not allocable	10,224	530,883	43,292	290,484	65,719	1,994	4,416	2,090	12,921	[1]2,409
Special trade contractors	311,579	9,844,544	387,886	2,691,375	1,670,592	132,596	567,863	58,820	395,861	195,593
Plumbing, heating, and air conditioning	53,888	2,394,148	59,807	439,887	355,662	15,281	78,980	6,398	51,397	16,928
Painting, paperhanging, and decorating	47,258	918,974	29,766	193,911	228,382	24,961	108,811	8,760	50,457	48,303
Electrical work	26,717	1,280,453	28,053	215,000	192,237	6,862	30,726	2,856	25,380	5,059
Masonry, stonework, and plastering	26,108	1,025,503	25,774	168,921	168,970	8,350	40,201	4,361	29,621	6,366
Carpentering and flooring	75,456	1,219,234	37,655	248,817	304,773	49,387	202,614	17,208	109,421	97,974
Roofing and sheet metal work	16,386	632,575	18,292	128,386	92,250	5,365	27,858	2,619	13,914	9,613
Concrete work	9,108	452,082	13,918	98,587	54,346	(*)	(*)	(*)	(*)	(*)
Water well drilling	6,116	216,049	22,875	181,912	31,694	1,731	4,919	1,520	13,659	149
Miscellaneous special trade contractors	50,542	1,705,526	151,746	1,015,954	242,278	19,146	68,854	14,503	98,990	9,447
Contractors not allocable	15,978	477,126	22,688	148,385	70,658	6,630	24,271	3,812	26,092	5,145
Manufacturing	139,129	6,203,028	328,021	2,657,942	660,044	59,132	191,801	37,342	276,766	[1]9,023
Food and kindred products	7,079	940,580	22,369	239,664	43,030	(*)	(*)	(*)	(*)	(*)
Apparel and other textile products	4,793	355,842	6,371	60,131	35,864	(*)	(*)	(*)	(*)	(*)
Lumber and wood products, except furniture	38,904	1,487,988	147,143	849,255	110,687	16,435	61,740	18,130	84,144	[1]5,508
Furniture and fixtures	5,472	208,899	6,468	65,618	24,563	2,243	7,040	1,269	14,473	[1]487
Printing, publishing, and allied industries	23,004	737,404	37,368	361,326	111,097	10,072	31,919	3,736	42,963	[1]208
Stone, clay, and glass products	7,771	295,350	18,998	180,558	22,250	5,059	8,553	2,051	23,239	[1]4,069
Fabricated metal products	6,010	323,473	12,264	119,240	48,285	2,174	8,801	786	7,396	2,675
Machinery, except electrical	21,198	804,644	43,048	440,825	144,377	8,927	33,037	5,983	51,479	1,842
Electrical machinery, equipment, and supplies	2,176	79,889	2,941	21,613	7,379	(*)	(*)	(*)	(*)	(*)
Transportation equipment	3,721	139,085	5,370	55,388	7,836	2,023	5,510	1,449	13,573	[1]2,490
Manufacturing, not elsewhere classified	13,694	499,108	15,817	154,409	68,469	6,680	17,355	1,659	20,919	1,561
Manufacturing not allocable	758	34,485	1,064	11,283	542	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	210,189	5,803,679	630,753	3,898,656	723,409	87,125	403,205	76,343	518,718	62,861
Local and highway passenger transit	30,975	438,092	50,646	305,517	90,142	20,674	110,288	15,812	85,567	40,988
Taxicabs	18,218	227,418	18,952	80,178	52,135	11,327	60,789	8,143	32,498	20,428
Other	12,757	210,674	31,694	225,339	38,007	9,347	49,499	7,669	53,069	20,560
Trucking and warehousing	150,704	4,458,883	516,904	3,078,705	533,692	51,194	243,628	45,886	294,810	31,192
Trucking, local and long distance	148,277	4,344,743	511,944	3,005,005	518,354	50,885	241,492	45,652	291,984	31,689
Public warehousing and motor freight terminals	2,427	114,140	4,960	73,700	15,338	(*)	(*)	(*)	(*)	(*)
Water transportation	7,133	144,282	15,344	173,245	8,630	4,198	10,250	5,255	50,443	[1]8,432
Air transportation	3,719	137,780	12,674	98,581	1,439	1,433	5,635	2,979	25,356	[1]4,276
Transportation services	3,531	306,724	3,382	25,981	28,041	1,320	4,117	1,094	7,519	[1]603
Communication	1,279	50,310	4,722	41,954	5,535	(*)	(*)	(*)	(*)	(*)
Electric, gas, and sanitary services	12,846	267,366	27,080	174,666	55,930	7,769	27,496	4,777	49,450	5,156
Wholesale and retail trade	1,211,202	96,380,637	1,386,753	14,649,344	6,479,138	259,262	959,216	86,224	1,012,880	[1]33,669
Wholesale trade	159,030	18,222,135	247,196	2,045,820	1,371,153	34,262	152,556	19,477	146,890	12,468
Motor vehicles and automotive equipment	11,654	1,318,626	17,183	181,250	117,446	(*)	(*)	(*)	(*)	(*)
Drugs, chemicals, and allied products	4,547	274,516	4,428	36,095	32,413	1,477	5,254	870	6,406	[1]615
Piece goods, notions, and apparel	7,021	482,898	6,834	39,818	81,554	1,509	8,065	906	5,606	53
Groceries and related products	26,870	4,326,085	45,239	344,817	211,734	3,123	16,904	1,581	9,524	6,213
Electrical goods	5,746	366,123	5,966	47,837	37,455	(*)	(*)	(*)	(*)	(*)
Hardware, and plumbing and heating equipment	4,277	367,518	4,606	37,007	45,908	(*)	(*)	(*)	(*)	(*)
Machinery, equipment, and supplies	16,114	1,355,276	21,989	170,152	142,871	4,121	21,862	2,854	20,184	5,708
Alcoholic beverages	1,825	581,282	5,880	54,029	25,898	-	-	-	-	-
Lumber and construction materials	4,970	599,524	10,976	84,824	42,656	(*)	(*)	(*)	(*)	(*)
Wholesale trade, not elsewhere classified	52,688	4,880,163	90,094	744,057	453,477	12,300	47,989	7,352	56,484	[1]1,100
Wholesale trade not allocable	16,749	607,563	13,609	103,050	150,850	5,794	27,845	2,751	17,543	5,880

Footnotes at end of table.

PROPRIETORSHIPS WITH DEPRECIABLE PROPERTY

Table 2.8—RECEIPTS, DEPRECIATION, DEPRECIABLE PROPERTY, AND NET PROFIT, BY INDUSTRY AND SIZE OF BUSINESS RECEIPTS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Depreciation	Depreciable property	Net profit (less loss)	Size of business receipts: Under $10,000 — Number of businesses	Business receipts	Depreciation	Depreciable property	Net profit (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Wholesale and retail trade—Continued										
Retail trade	1,039,507	77,672,287	1,128,888	12,485,157	5,061,393	219,238	785,549	64,603	848,918	[1]46,996
Building materials, hardware, and farm equipment	41,188	4,044,555	53,714	626,137	241,610	7,068	31,571	2,341	34,578	[1]3,017
Building materials dealers	16,689	1,356,870	21,997	222,560	93,071	4,275	20,430	1,727	12,398	[1]1,904
Hardware stores	16,565	1,298,947	18,645	238,877	106,693	(*)	(*)	(*)	(*)	(*)
Farm equipment dealers	7,934	1,388,738	13,072	164,700	41,846	(*)	(*)	(*)	(*)	(*)
General merchandise stores	136,040	3,845,975	89,862	879,209	285,100	78,458	190,110	17,764	208,855	[1]11,119
Automatic merchandising machine operators	14,494	398,793	31,793	227,429	24,196	8,928	13,909	3,929	30,508	[1]3,756
Direct selling establishments	80,113	811,348	24,393	241,364	72,151	63,065	148,393	12,328	150,298	[1]6,847
Variety and other general merchandise stores	38,092	2,568,677	32,481	397,187	178,742	4,757	21,272	1,280	23,976	[1]811
Food stores	151,847	15,733,385	169,009	1,959,085	760,851	13,978	65,703	3,356	50,791	[1]3,850
Grocery stores	116,009	13,408,849	130,966	1,588,880	559,605	7,954	41,831	2,177	34,867	[1]3,487
Meat and fish markets	9,881	1,090,776	9,928	102,965	67,616	(*)	(*)	(*)	(*)	(*)
Fruit stores and vegetable markets	4,684	249,536	3,917	34,705	19,171	(*)	(*)	(*)	(*)	(*)
Candy, nut, and confectionery stores	5,717	202,633	3,442	34,273	19,598	(*)	(*)	(*)	(*)	(*)
Retail bakeries	10,544	491,679	14,347	135,990	67,254	(*)	(*)	(*)	(*)	(*)
Dairy products and other food stores	5,012	289,912	6,409	62,272	27,607	(*)	(*)	(*)	(*)	(*)
Automotive dealers and service stations	202,353	25,047,522	205,614	2,041,756	1,175,244	16,358	76,108	5,293	62,710	[1]4,670
Motor vehicle dealers	22,152	4,848,952	26,592	361,360	138,573	2,256	9,432	614	9,569	[1]1,938
Tire, battery, and accessory dealers	12,997	1,182,782	17,004	179,160	104,236	3,057	13,042	1,629	12,413	27
Gasoline service stations	152,909	17,488,372	141,627	1,280,055	869,124	7,365	38,545	1,548	26,721	[1]1,430
Other automotive dealers	14,295	1,527,416	20,391	221,181	63,311	3,680	15,089	1,502	14,007	[1]1,329
Apparel and accessory stores	36,324	2,733,479	30,915	343,256	272,238	4,773	23,013	1,190	15,524	432
Women's ready-to-wear and accessory stores, and fur shops	13,309	943,267	11,287	122,677	83,959	(*)	(*)	(*)	(*)	(*)
Other apparel and accessory stores	23,015	1,790,212	19,628	220,579	188,279	2,936	15,597	841	8,109	427
Furniture, home furnishings, and equipment	58,870	4,143,828	69,243	740,094	350,684	9,243	35,858	2,965	37,080	[1]211
Furniture stores	18,338	1,546,782	26,433	327,875	128,533	2,356	6,152	920	12,085	[1]1,286
Home furnishings and equipment stores, except appliances	14,718	727,628	13,363	128,478	70,761	3,356	14,061	918	14,710	726
Household appliance, radio, TV, and music stores	25,814	1,869,418	29,447	283,741	151,390	3,531	15,645	1,127	10,285	349
Eating and drinking places	210,175	9,934,502	298,915	3,712,505	896,499	29,935	153,262	12,560	209,447	[1]11,116
Eating places	135,121	6,776,131	207,756	2,461,189	571,885	22,615	107,572	9,564	131,244	[1]6,291
Drinking places	75,054	3,158,371	91,159	1,251,316	324,614	7,320	45,690	2,996	78,203	[1]4,825
Drug and proprietary stores	17,318	2,339,357	25,046	299,193	261,477	(*)	(*)	(*)	(*)	(*)
Liquor stores	21,751	2,707,222	24,780	288,295	161,883	(*)	(*)	(*)	(*)	(*)
Antique and secondhand stores	21,973	431,834	13,912	166,646	36,879	11,944	44,761	4,738	64,043	[1]4,224
Sporting goods stores and bicycle shops	14,866	619,916	13,652	112,406	53,639	5,103	20,149	1,281	15,177	[1]1,435
Jewelry stores	11,551	536,919	6,644	70,052	91,553	2,812	7,511	634	6,295	1,045
Fuel and ice dealers	11,104	756,545	26,274	207,986	63,282	2,929	11,308	1,445	10,378	251
Florists	16,007	726,413	19,416	207,364	74,024	2,507	10,627	835	11,619	722
Cigar stores and stands	1,807	112,188	1,254	14,345	10,521	(*)	(*)	(*)	(*)	(*)
Newsstands	1,874	132,754	1,088	9,335	10,511	(*)	(*)	-	(*)	(*)
Retail trade, not elsewhere classified	72,729	3,466,899	72,123	735,646	291,638	26,733	80,474	7,940	98,186	[1]9,227
Retail trade not allocable	11,730	358,994	7,427	71,847	23,760	6,430	29,118	2,070	19,792	[1]2,009
Wholesale and retail trade not allocable	12,665	486,215	10,669	118,367	46,592	5,762	21,111	2,144	17,072	859
Finance, insurance, and real estate	270,240	6,094,366	309,403	3,973,440	1,699,285	139,564	502,963	77,742	860,900	65,617
Finance	13,378	308,656	11,753	130,574	56,454	7,324	22,447	2,616	22,877	[1]4,241
Credit agencies other than banks	2,469	58,243	2,491	25,159	15,897	(*)	(*)	(*)	(*)	(*)
Security and commodity brokers, dealers, exchanges, and services	10,275	228,803	8,770	102,208	37,464	5,908	18,320	2,050	17,679	[1]2,233
Security brokers, dealers, and flotation companies	7,321	128,880	6,363	86,667	19,008	4,274	12,223	1,430	12,802	[1]3,154
Commodity contracts brokers and dealers, security and commodity exchanges, and allied services	2,954	99,923	2,407	15,541	18,456	(*)	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service	92,797	2,167,484	63,229	523,696	871,421	40,145	150,803	19,298	195,436	28,225
Real estate	164,065	3,618,226	234,421	3,319,170	771,410	92,095	329,713	55,828	642,587	41,633
Operators, except developers, and lessors of buildings	14,271	408,628	86,271	1,742,466	[1]18,483	9,281	28,866	11,268	204,179	[1]10,873
Agents, brokers, and managers	111,199	1,835,526	104,233	1,061,378	595,652	63,149	250,118	34,366	291,729	52,290
Subdividers and developers	4,654	161,376	10,392	121,373	8,090	2,445	10,438	1,413	19,987	1,789
Operative builders	5,313	690,823	8,937	99,531	38,863	(*)	(*)	(*)	(*)	(*)
Combinations of real estate, insurance, loans, and law offices	16,079	471,313	17,554	176,744	142,348	5,011	21,676	2,075	14,981	7,049
Services	1,553,184	35,059,221	1,722,239	18,125,203	12,447,387	825,612	2,832,002	362,267	4,078,124	575,650
Hotels, rooming houses, camps, and other lodgings	81,453	1,695,343	262,064	4,237,231	102,032	42,731	159,257	47,613	918,608	[1]26,732
Hotels	5,807	235,378	21,493	361,218	3,586	2,316	9,665	1,843	42,215	[1]642
Tourist courts and motels	31,495	844,627	145,229	2,426,561	55,073	12,133	51,483	18,344	409,465	[1]13,772
Trailer parks and camps	28,829	503,350	80,567	1,171,525	28,296	16,342	57,819	20,223	311,408	[1]14,260
Other lodging places	15,322	111,988	14,775	277,927	15,077	11,940	40,290	7,203	155,520	1,942
Personal services	367,428	5,379,343	321,198	3,318,037	1,191,194	238,634	965,591	76,714	870,428	345,805
Coin-operated laundries and dry cleaning	25,337	455,811	72,910	655,553	54,897	11,249	56,756	14,208	128,028	[1]5,505
Other laundries and dry cleaning plants	35,979	1,113,604	69,797	689,361	158,355	11,641	60,359	6,798	63,206	14,035
Photographic studios	30,441	396,599	21,539	196,848	74,384	21,591	47,077	8,748	72,288	[1]5,299
Beauty shops	161,997	1,731,397	68,932	745,346	384,441	117,400	451,044	27,718	367,519	158,467
Barber shops	61,125	539,157	18,702	188,773	245,926	46,994	264,762	11,137	115,317	156,391
Shoe repair shops, shoe shine parlors, and hat cleaning shops	10,727	152,677	4,862	53,362	41,137	4,415	24,046	1,328	16,019	7,534
Funeral service and crematories	12,450	793,015	52,108	638,714	171,793	(*)	(*)	(*)	(*)	(*)
Garment pressing, alteration, and repair	5,702	79,576	3,251	27,868	21,499	3,099	9,324	762	7,294	2,934
Other personal services	23,670	117,507	9,097	122,212	38,762	21,395	48,419	5,670	96,228	16,801

Footnotes at end of table.

PROPRIETORSHIPS WITH DEPRECIABLE PROPERTY

Table 2.8—RECEIPTS, DEPRECIATION, DEPRECIABLE PROPERTY, AND NET PROFIT, BY INDUSTRY AND SIZE OF BUSINESS RECEIPTS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Depreciation	Depreciable property	Net profit (less loss)	Size of business receipts: Under $10,000				
						Number of businesses	Business receipts	Depreciation	Depreciable property	Net profit (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Services—Continued										
Business services	158,297	2,720,802	151,828	1,183,891	653,074	98,613	335,018	46,386	394,863	58,320
Advertising	7,276	360,419	5,324	37,733	55,443	2,481	9,965	1,127	8,001	[1]990
Services to buildings	31,821	512,850	24,090	142,758	129,298	18,760	82,090	8,151	41,993	24,070
Consulting services	33,327	464,053	19,091	193,756	179,019	21,152	60,578	7,553	86,195	7,618
Other business services	85,873	1,383,480	103,323	809,644	289,314	56,220	182,385	29,555	258,674	27,622
Automobile parking, repair, and services	101,158	2,926,678	143,042	1,319,130	403,435	38,944	152,313	24,794	232,289	10,822
Top and body repair shops	20,687	710,445	19,520	218,435	107,545	4,897	17,250	1,710	22,846	3,374
General repair shops	50,420	1,487,502	39,168	470,320	220,487	18,767	80,525	6,356	83,634	11,651
Tire, paint, and other repair shops	10,052	316,100	9,922	99,887	45,736	3,459	13,566	1,840	15,701	436
Other automobile services, except repair	18,995	374,402	73,862	523,539	22,467	11,640	39,940	14,853	109,588	[1]4,355
Repair services, except automobile	132,226	1,786,384	80,114	665,243	382,032	81,620	267,608	29,336	257,190	51,566
Radio and TV repair shops	26,962	336,212	12,885	123,306	68,664	16,225	55,630	4,890	51,034	7,527
Electrical repair shops, except radio and TV	19,284	293,426	11,145	91,708	63,400	10,082	22,071	2,809	22,791	3,236
Reupholstery and furniture repair	17,380	235,343	8,773	78,082	51,190	10,513	48,509	4,028	37,861	12,470
Other repair services, except automobile	68,600	921,403	47,311	372,147	198,778	44,800	141,398	17,609	145,504	28,333
Motion pictures	5,106	119,853	8,651	105,057	9,665	2,382	5,052	1,941	16,353	[1]2,887
Production, distribution, and related services	3,244	47,426	4,295	25,568	4,375	2,148	4,092	1,814	13,345	[1]2,789
Theaters	1,862	72,427	4,356	79,489	5,290	(*)	(*)	(*)	(*)	(*)
Amusement and recreation services, except motion pictures	98,017	1,245,267	138,627	1,233,067	61,973	73,950	203,861	47,249	391,304	[1]48,455
Theatrical producers, bands, orchestras, and entertainers	37,225	356,967	19,946	144,949	85,291	31,394	91,597	12,577	95,170	17,368
Bowling alleys and billiard and pool parlors	5,514	148,062	13,981	188,017	12,664	2,773	12,376	2,067	25,874	[1]277
Other amusement and recreation services	55,278	740,238	104,700	900,101	[1]35,982	39,783	99,888	32,605	270,260	[1]65,546
Medical and health services	271,054	13,427,868	400,034	4,054,586	7,186,086	42,602	194,908	22,034	244,817	46,033
Offices of physicians and surgeons	131,897	7,650,209	197,760	1,803,811	4,619,991	15,596	66,769	8,386	83,274	7,641
Offices of dentists and dental surgeons	75,096	3,790,613	122,377	1,295,852	1,851,986	3,846	20,349	2,809	26,957	5,192
Offices of osteopathic physicians	4,610	234,575	7,303	71,091	132,774	(*)	(*)	(*)	(*)	(*)
Offices of chiropractors	11,649	233,833	13,516	164,367	117,101	3,718	20,313	2,006	27,227	4,502
Hospitals	336	76,767	2,757	45,802	8,586	-	-	-	-	-
Medical and dental laboratories	6,100	224,174	6,069	50,181	73,679	(*)	(*)	(*)	(*)	(*)
Sanatoria, and convalescent and rest homes	11,564	451,796	24,911	367,583	55,182	4,431	24,151	2,550	45,908	4,009
Other medical services	23,388	726,973	22,460	237,084	301,949	7,965	28,865	3,079	41,309	6,971
Legal services	87,382	2,705,623	78,933	598,387	1,357,660	22,431	80,594	10,350	86,901	7,765
Educational services	62,814	422,114	32,125	415,324	91,109	55,654	141,745	18,016	233,854	49,301
Engineering services	21,555	492,335	17,953	144,613	160,584	13,032	33,067	5,805	51,324	4,503
Architectural services	10,658	465,786	10,611	85,099	130,761	4,066	13,404	1,881	19,185	106
Certified public accountants	16,294	480,099	15,260	115,341	201,998	6,130	17,278	2,250	26,286	5,715
Other accounting, auditing, and bookkeeping services	66,989	587,016	28,568	267,770	262,870	49,259	128,183	11,111	127,003	58,606
Other services	72,753	604,710	33,231	382,427	252,914	55,564	134,123	16,787	207,719	15,182
Nature of business not allocable	16,297	286,761	14,689	128,075	44,734	10,230	27,613	3,647	34,043	2,096

Footnotes at end of table.

PROPRIETORSHIPS WITH DEPRECIABLE PROPERTY

Table 2.8—RECEIPTS, DEPRECIATION, DEPRECIABLE PROPERTY, AND NET PROFIT, BY INDUSTRY AND SIZE OF BUSINESS RECEIPTS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry	Size of business receipts—Continued									
	$10,000 under $25,000					$25,000 under $50,000				
	Number of businesses	Business receipts	Depreciation	Depreciable property	Net profit (less loss)	Number of businesses	Business receipts	Depreciation	Depreciable property	Net profit (less loss)
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All industries	1,295,344	21,285,581	2,021,407	19,150,528	4,607,836	857,950	30,529,205	2,001,583	18,974,842	6,657,333
Agriculture, forestry, and fishery	500,925	8,218,849	1,167,319	11,647,685	1,175,697	252,019	8,719,223	1,086,657	10,610,526	1,311,891
Farms	478,088	7,854,929	1,135,641	11,407,417	1,072,136	239,699	8,284,264	1,053,339	10,326,102	1,205,825
Field crop farms	167,664	2,745,463	423,512	3,989,063	523,509	76,860	2,658,913	381,859	3,422,435	540,809
Fruit, tree nut, and vegetable farms	18,028	303,234	40,743	466,742	15,862	9,659	340,103	33,992	375,622	36,728
Livestock farms	285,211	4,692,334	652,775	6,746,334	529,981	149,212	5,148,882	624,380	6,398,727	618,196
Animal specialty farms	1,899	32,416	6,088	80,045	[1]4,383	772	27,852	2,285	24,301	[1]4,344
Other farms	5,286	81,482	12,523	125,233	7,167	3,196	108,514	10,823	105,017	14,436
Agricultural services and hunting and trapping	17,088	277,625	22,356	163,073	77,947	10,675	374,660	28,153	236,019	87,547
Miscellaneous agricultural services	1,831	30,995	3,890	33,252	6,206	1,707	62,951	8,836	66,845	5,384
Offices of veterinarians and animal hospitals	1,897	34,733	2,242	21,139	15,203	3,606	132,327	5,845	69,494	52,444
Other animal husbandry services	3,647	58,458	4,471	40,521	7,479	952	31,278	2,217	23,375	92
Horticultural services	9,703	153,254	11,726	67,868	49,144	4,410	148,104	11,255	76,305	29,627
Forestry	889	14,488	1,984	11,210	3,430	422	14,646	1,646	8,263	4,480
Fishery	4,860	71,807	7,338	65,985	22,184	1,223	45,653	3,519	40,142	14,039
Mining	6,974	108,757	12,602	125,362	7,024	3,240	114,124	10,409	99,497	1,970
Crude petroleum and natural gas	6,499	101,763	11,613	118,238	7,661	2,621	93,602	9,048	91,098	[1]883
Quarrying and mining, not elsewhere classified	(*)	(*)	(*)	(*)	(*)	448	15,436	808	4,018	2,322
Contract construction	105,834	1,724,871	107,524	713,923	499,468	65,607	2,313,985	108,158	751,087	486,760
General contractors	20,097	348,939	25,408	164,097	83,742	16,974	619,865	28,845	194,825	126,662
Building construction	14,069	247,116	12,527	81,898	64,540	13,326	489,259	14,756	109,799	94,086
Heavy construction, except buildings	1,945	29,257	4,099	25,792	3,467	1,646	63,427	5,694	35,534	12,580
General contractors not allocable	4,083	72,566	8,782	56,407	15,735	2,002	67,179	8,395	49,492	19,996
Special trade contractors	81,014	1,300,158	76,059	508,615	396,096	46,519	1,623,941	74,455	529,768	345,938
Plumbing, heating, and air conditioning	14,819	242,897	9,352	61,200	65,476	10,442	363,334	10,192	72,169	81,968
Painting, paperhanging, and decorating	13,150	201,121	7,867	56,445	72,820	5,510	189,787	5,534	34,130	46,347
Electrical work	7,928	130,017	5,461	38,207	31,811	4,435	155,909	3,984	31,697	38,494
Masonry, stonework, and plastering	6,344	104,116	3,716	25,210	33,469	5,946	201,078	5,231	36,633	46,843
Carpentering and flooring	14,087	217,454	8,744	62,677	92,820	6,609	234,529	4,396	27,869	49,706
Roofing and sheet metal work	4,677	80,785	3,255	22,255	17,963	2,963	106,556	3,662	26,883	18,907
Concrete work	3,145	53,035	2,291	10,970	10,586	1,946	65,916	2,518	29,054	11,867
Water well drilling	1,784	27,007	3,460	26,463	2,313	1,258	45,604	5,269	45,663	5,778
Miscellaneous special trade contractors	15,080	243,726	31,913	205,188	68,838	7,410	261,228	33,669	225,670	46,028
Contractors not allocable	4,723	75,774	6,057	41,211	19,630	2,114	70,179	4,858	26,494	14,160
Manufacturing	27,799	447,204	41,160	314,350	96,926	21,388	778,116	54,170	448,645	138,483
Food and kindred products	977	12,440	1,315	14,653	1,857	815	32,046	1,827	29,221	2,812
Apparel and other textile products	1,158	20,972	1,194	10,286	4,381	743	27,531	1,060	12,781	2,866
Lumber and wood products, except furniture	9,824	145,159	20,551	116,701	19,150	5,536	206,285	23,547	133,228	26,662
Furniture and fixtures	1,380	27,509	1,323	11,036	6,711	913	35,259	1,466	13,178	6,692
Printing, publishing, and allied industries	4,124	69,037	5,400	47,874	13,337	4,650	166,823	10,251	89,825	32,730
Stone, clay, and glass products	(*)	(*)	(*)	(*)	(*)	550	19,509	1,894	31,774	1,867
Fabricated metal products	1,109	19,911	1,513	13,494	7,293	713	23,413	2,227	19,246	7,276
Machinery, except electrical	4,633	78,820	5,784	59,179	29,992	3,258	120,792	6,254	61,554	33,611
Electrical machinery, equipment, and supplies	(*)	(*)	(*)	(*)	(*)	403	14,061	739	4,504	1,355
Transportation equipment	(*)	(*)	(*)	(*)	(*)	654	23,396	1,088	14,364	2,929
Manufacturing, not elsewhere classified	2,431	38,510	2,272	22,603	8,007	1,873	63,730	2,080	23,327	12,064
Manufacturing not allocable	(*)	(*)	(*)	(*)	(*)	246	7,512	456	1,550	[1]941
Transportation, communication, electric, gas, and sanitary services	71,425	1,182,055	176,109	951,816	221,831	29,059	1,017,689	118,960	712,076	190,569
Local and highway passenger transit	6,907	99,916	11,095	55,202	23,825	2,028	76,618	8,215	57,205	8,966
Taxicabs	5,382	74,763	5,422	21,235	21,978	1,051	38,579	2,312	13,998	4,955
Other	1,525	25,153	5,673	33,967	1,847	977	38,039	5,903	43,207	4,011
Trucking and warehousing	59,638	1,003,334	156,287	832,186	181,886	23,052	793,737	102,298	589,624	148,217
Trucking, local and long distance	58,877	989,962	155,214	815,541	178,473	22,065	755,400	100,654	566,457	141,663
Public warehousing and motor freight terminals	(*)	(*)	(*)	(*)	(*)	987	38,337	1,644	23,167	6,554
Water transportation	1,319	23,187	3,081	31,392	1,708	877	33,339	1,846	24,738	4,992
Air transportation	(*)	(*)	(*)	(*)	(*)	633	25,659	1,232	11,405	3,154
Transportation services	(*)	(*)	(*)	(*)	(*)	735	28,233	524	3,824	8,344
Communication	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Electric, gas, and sanitary services	2,068	31,835	3,833	18,998	9,524	1,555	54,470	4,085	20,303	16,174
Wholesale and retail trade	200,897	3,419,270	125,594	1,368,663	375,798	236,084	8,633,624	217,820	2,316,963	995,411
Wholesale trade	31,366	525,022	21,961	159,526	169,151	28,680	1,048,055	30,080	224,915	275,489
Motor vehicles and automotive equipment	1,757	34,185	659	6,650	8,741	2,330	86,327	1,847	17,438	13,359
Drugs, chemicals, and allied products	1,060	16,932	493	8,388	5,509	657	25,600	549	4,122	6,092
Piece goods, notions, and apparel	1,578	25,785	1,207	7,071	10,213	1,881	65,850	1,767	9,309	26,045
Groceries and related products	4,177	69,913	3,452	18,955	22,779	3,766	141,287	2,956	24,023	17,354
Electrical goods	1,920	30,737	1,253	7,755	3,435	1,138	42,062	1,353	11,019	11,839
Hardware, and plumbing and heating equipment	(*)	(*)	(*)	(*)	(*)	1,092	42,038	829	6,618	15,293
Machinery, equipment, and supplies	3,134	55,324	1,237	11,883	15,927	2,453	91,357	1,908	12,444	16,112
Alcoholic beverages	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Lumber and construction materials	1,213	18,574	1,043	8,344	7,296	738	29,728	643	3,350	8;503
Wholesale trade, not elsewhere classified	10,142	168,056	9,365	60,858	56,294	11,078	400,239	14,785	111,743	101,205
Wholesale trade not allocable	4,870	81,389	2,348	20,727	34,810	2,992	105,311	2,918	17,792	56,810

Footnotes at end of table.

PROPRIETORSHIPS WITH DEPRECIABLE PROPERTY

Table 2.8—RECEIPTS, DEPRECIATION, DEPRECIABLE PROPERTY, AND NET PROFIT, BY INDUSTRY AND SIZE OF BUSINESS RECEIPTS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry	Size of business receipts—Continued									
	$10,000 under $25,000					$25,000 under $50,000				
	Number of businesses	Business receipts	Depreciation	Depreciable property	Net profit (less loss)	Number of businesses	Business receipts	Depreciation	Depreciable property	Net profit (less loss)
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Wholesale and retail trade—Continued										
Retail trade	166,908	2,850,527	101,636	1,193,265	194,866	205,653	7,529,047	185,898	2,071,680	708,439
Building materials, hardware, and farm equipment	4,716	81,192	3,376	36,383	4,704	7,755	287,037	6,377	80,949	27,439
Building materials dealers	2,075	37,114	1,049	9,382	3,170	2,765	101,502	2,240	24,481	15,316
Hardware stores	2,205	35,673	2,047	21,866	1,419	4,172	155,397	3,612	47,228	11,984
Farm equipment dealers	(*)	(*)	(*)	(*)	(*)	818	30,138	525	9,240	139
General merchandise stores	19,626	327,793	11,476	98,240	39,970	14,930	534,591	15,199	136,816	46,471
Automatic merchandising machine operators	2,178	39,992	4,030	26,127	4,111	1,449	52,102	5,483	36,153	2,869
Direct selling establishments	9,323	153,599	3,843	35,340	26,893	4,008	140,024	3,813	20,976	19,019
Variety and other general merchandise stores	7,060	120,115	3,080	33,047	4,209	9,066	328,845	5,662	76,172	22,936
Food stores	21,135	367,883	8,741	109,256	26,018	33,125	1,237,066	22,499	256,185	90,829
Grocery stores	14,754	262,296	5,278	75,635	8,528	24,251	908,255	14,226	182,787	46,301
Meat and fish markets	(*)	(*)	(*)	(*)	(*)	1,763	71,987	1,014	9,504	6,108
Fruit stores and vegetable markets	(*)	(*)	(*)	(*)	(*)	1,239	44,587	832	5,330	6,539
Candy, nut, and confectionery stores	1,446	26,104	747	8,151	4,858	1,541	56,883	694	8,636	5,481
Retail bakeries	2,125	34,416	903	11,728	7,217	3,615	128,352	4,632	40,967	22,044
Dairy products and other food stores	1,367	19,524	1,203	9,256	1,731	716	27,002	1,101	8,961	4,356
Automotive dealers and service stations	18,012	311,905	7,415	102,484	5,573	30,113	1,122,071	15,932	189,357	63,348
Motor vehicle dealers	2,041	34,803	770	11,194	1,080	3,293	125,346	2,294	33,909	8,926
Tire, battery, and accessory dealers	976	19,039	555	5,947	876	1,758	63,135	1,287	14,213	6,823
Gasoline service stations	12,597	218,228	4,030	55,687	5,655	23,137	861,518	10,632	124,777	46,658
Other automotive dealers	2,398	39,835	2,060	29,656	[12]2,038	1,925	72,072	1,719	16,458	941
Apparel and accessory stores	4,579	79,194	1,632	17,319	2,222	8,414	313,279	4,639	48,129	32,590
Women's ready-to-wear and accessory stores, and fur shops	1,282	21,776	517	6,102	305	3,567	138,071	2,238	22,912	10,313
Other apparel and accessory stores	3,297	57,418	1,115	11,217	1,917	4,847	175,208	2,401	25,217	23,277
Furniture, home furnishings, and equipment	12,161	200,360	7,505	85,258	21,404	12,905	467,152	11,691	118,060	58,492
Furniture stores	4,118	64,905	3,406	39,083	8,639	3,366	119,709	3,739	42,994	13,920
Home furnishings and equipment stores, except appliances	3,424	58,046	2,005	23,295	5,634	4,062	153,517	3,443	28,675	23,030
Household appliance, radio, TV, and music stores	4,619	77,409	2,094	22,880	7,131	5,477	193,926	4,509	46,391	21,542
Eating and drinking places	52,790	919,360	39,137	542,242	56,390	62,191	2,259,198	75,622	909,113	232,358
Eating places	32,992	566,077	24,653	319,792	32,142	35,428	1,283,928	46,463	516,214	120,827
Drinking places	19,798	353,283	14,484	222,450	24,248	26,763	975,270	29,159	392,899	111,531
Drug and proprietary stores	(*)	(*)	(*)	(*)	(*)	1,865	77,765	1,319	16,724	10,280
Liquor stores	1,120	16,688	556	6,182	145	4,096	153,961	2,456	37,675	10,164
Antique and secondhand stores	6,087	96,763	3,980	31,925	8,788	1,886	65,230	1,486	22,343	10,835
Sporting goods stores and bicycle shops	2,591	39,952	1,819	10,816	[1]1,464	3,255	113,349	4,155	28,543	12,377
Jewelry stores	1,961	36,164	755	7,007	9,099	2,767	101,192	1,162	9,775	21,484
Fuel and ice dealers	1,438	23,101	1,088	8,991	5,244	2,425	85,562	4,183	27,773	6,973
Florists	4,041	73,118	3,466	28,738	665	4,571	160,469	4,388	45,304	15,381
Cigar stores and stands	(*)	(*)	(*)	(*)	(*)	629	22,255	554	7,676	2,188
Newsstands	(*)	(*)	(*)	(*)	(*)	690	28,347	389	2,646	4,283
Retail trade, not elsewhere classified	13,612	224,721	9,175	92,241	11,458	12,651	448,986	12,667	124,434	58,859
Retail trade not allocable	2,081	38,524	1,215	13,495	5,116	1,385	51,537	1,180	10,178	3,088
Wholesale and retail trade not allocable	2,623	43,721	1,997	15,872	11,781	1,751	56,522	1,842	20,368	11,483
Finance, insurance, and real estate	69,875	1,126,794	60,459	615,071	539,715	35,729	1,238,915	49,353	488,783	565,355
Finance	3,872	63,046	3,262	20,814	19,903	1,140	39,016	1,811	17,056	17,259
Credit agencies other than banks	695	12,435	433	4,298	1,562	521	16,030	1,166	11,218	7,175
Security and commodity brokers, dealers, exchanges, and services	3,129	49,910	2,790	16,273	18,104	583	21,309	586	5,345	9,220
Security brokers, dealers, and flotation companies	2,348	37,111	2,093	12,997	13,982	(*)	(*)	(*)	(*)	(*)
Commodity contracts brokers and dealers, security and commodity exchanges, and allied services	781	12,799	697	3,276	4,122	(*)	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service	27,218	456,905	15,924	112,667	265,686	16,811	583,309	15,305	111,173	316,440
Real estate	38,785	606,843	41,273	481,590	254,126	17,778	616,590	32,237	360,554	231,656
Operators, except developers, and lessors of buildings	2,241	38,072	8,137	171,422	2,572	1,301	47,179	10,971	194,224	4,497
Agents, brokers, and managers	28,804	443,241	24,295	212,655	214,100	11,990	409,143	15,886	121,737	172,935
Subdividers and developers	1,154	17,857	2,968	23,533	[1]2,486	468	15,234	530	4,239	2,904
Operative builders	(*)	(*)	(*)	(*)	(*)	815	31,684	757	5,116	3,366
Combinations of real estate, insurance, loans, and law offices	5,356	87,895	5,118	63,229	34,083	3,045	107,544	3,698	30,654	45,473
Services	308,688	5,013,986	328,090	3,382,879	1,679,702	212,829	7,648,574	352,426	3,518,693	2,952,500
Hotels, rooming houses, camps, and other lodgings	21,501	344,099	67,622	1,040,427	17,626	9,117	320,158	48,232	749,188	44,206
Hotels	1,657	25,839	3,263	46,366	[1]1,667	697	24,492	2,747	51,666	2,574
Tourist courts and motels	10,184	163,396	37,132	631,027	6,186	4,540	155,992	25,129	391,379	25,684
Trailer parks and camps	7,151	119,451	22,675	296,492	6,391	3,141	115,844	18,032	267,835	11,529
Other lodging places	2,509	35,413	4,552	66,542	6,716	739	23,830	2,324	38,308	4,419
Personal services	72,721	1,185,313	69,204	667,280	289,306	34,426	1,184,828	64,399	608,144	235,410
Coin-operated laundries and dry cleaning	8,531	142,326	22,609	210,086	19,204	4,084	129,108	17,721	171,260	23,404
Other laundries and dry cleaning plants	11,213	194,745	13,684	132,225	37,833	6,830	242,201	14,034	126,988	37,154
Photographic studios	4,213	72,533	4,112	44,697	19,479	2,882	104,058	4,377	40,365	33,010
Beauty shops	27,007	444,709	16,186	154,839	97,810	13,024	445,038	13,779	113,451	77,268
Barber shops	11,493	169,504	4,529	43,660	68,096	2,130	68,887	1,983	17,040	15,709
Shoe repair shops, shoe shine parlors, and hat cleaning shops	4,760	67,815	2,763	30,187	19,910	1,380	41,510	619	5,813	10,921
Funeral service and crematories	2,225	37,023	3,406	35,565	5,918	3,087	118,382	9,373	116,894	28,848
Garment pressing, alteration, and repair	1,760	30,328	1,205	6,819	10,559	626	22,217	505	4,111	4,824
Other personal services	1,519	26,330	710	9,202	10,497	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table.

PROPRIETORSHIPS WITH DEPRECIABLE PROPERTY

Table 2.8—RECEIPTS, DEPRECIATION, DEPRECIABLE PROPERTY, AND NET PROFIT, BY INDUSTRY AND SIZE OF BUSINESS RECEIPTS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Size of business receipts—Continued									
	$10,000 under $25,000					$25,000 under $50,000				
	Number of businesses	Business receipts	Depreciation	Depreciable property	Net profit (less loss)	Number of businesses	Business receipts	Depreciation	Depreciable property	Net profit (less loss)
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Services—Continued										
Business services	35,191	544,129	31,291	228,473	230,470	12,815	444,351	24,136	173,630	140,411
Advertising	1,900	28,624	987	4,158	13,850	1,085	39,081	869	7,380	10,757
Services to buildings	8,277	123,560	7,501	42,423	49,739	2,799	99,364	3,458	24,497	25,228
Consulting services	7,728	122,172	5,240	54,814	59,846	2,638	91,122	2,166	18,514	50,058
Other business services	17,286	269,773	17,563	127,078	107,035	6,293	214,784	17,643	123,239	54,368
Automobile parking, repair, and services	25,653	419,478	25,316	242,774	81,236	20,761	765,006	35,811	332,170	134,980
Top and body repair shops	5,690	96,224	4,599	46,608	17,002	6,258	232,363	5,767	61,093	39,501
General repair shops	12,904	210,997	7,853	93,513	44,232	10,577	388,542	9,404	100,578	75,276
Tire, paint, and other repair shops	3,259	55,068	2,170	20,460	13,820	1,311	45,217	1,242	9,534	9,962
Other automobile services, except repair	3,423	52,602	10,617	81,391	4,951	2,329	86,464	19,275	159,922	7,320
Repair services, except automobile	32,556	501,437	20,254	160,576	161,592	11,755	408,308	13,149	96,838	89,661
Radio and TV repair shops	7,213	106,611	3,060	26,528	30,541	2,263	82,563	1,671	12,207	18,238
Electrical repair shops, except radio and TV	5,950	94,429	3,842	34,711	28,552	2,419	85,082	2,659	18,727	19,862
Reupholstery and furniture repair	4,642	76,215	2,679	24,488	22,456	1,347	39,235	932	5,351	8,001
Other repair services, except automobile	14,751	224,182	10,673	74,849	80,043	5,726	201,428	7,887	60,553	43,560
Motion pictures	1,354	20,281	1,629	12,089	1,104	888	33,289	2,100	32,330	4,309
Production, distribution, and related services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Theaters	(*)	(*)	(*)	(*)	(*)	661	25,742	1,952	30,831	1,717
Amusement and recreation services, except motion pictures	13,917	225,358	24,960	216,633	23,007	5,720	198,751	21,311	194,127	15,203
Theatrical producers, bands, orchestras, and entertainers	3,572	55,968	2,881	20,300	16,367	1,169	40,359	1,323	7,041	9,085
Bowling alleys and billiard and pool parlors	954	17,929	2,180	22,135	3,074	1,187	43,347	4,495	61,463	2,683
Other amusement and recreation services	9,391	151,461	19,899	174,198	3,566	3,364	115,045	15,493	125,623	3,435
Medical and health services	44,298	757,482	41,420	406,604	367,034	73,548	2,754,069	93,129	950,945	1,509,227
Offices of physicians and surgeons	16,386	290,658	14,945	128,718	149,935	32,526	1,229,988	38,590	337,518	761,366
Offices of dentists and dental surgeons	12,266	220,821	12,176	110,413	104,575	27,522	1,035,684	36,154	404,194	531,171
Offices of osteopathic physicians	958	16,746	686	5,147	10,037	1,350	50,216	1,516	14,919	30,949
Offices of chiropractors	4,428	67,950	4,309	52,122	35,668	2,646	90,336	4,704	55,551	49,162
Hospitals	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)
Medical and dental laboratories	2,242	37,688	1,254	16,265	18,022	1,632	55,440	1,809	9,647	20,688
Sanatoria, and convalescent and rest homes	3,094	42,567	3,520	49,985	8,143	1,583	53,439	3,529	51,469	7,292
Other medical services	4,478	74,832	4,249	42,097	35,731	6,131	231,902	6,512	67,622	106,339
Legal services	26,618	452,935	17,417	127,027	232,041	23,701	843,286	25,623	177,531	468,550
Educational services	3,576	63,704	4,810	71,947	11,380	2,241	72,446	3,472	42,664	14,919
Engineering services	3,510	56,560	2,860	22,230	30,385	2,633	90,907	3,863	24,942	44,442
Architectural services	1,813	29,263	1,132	8,771	14,946	2,075	73,989	2,458	13,526	26,726
Certified public accountants	2,647	48,076	2,019	15,458	30,738	4,602	162,568	5,324	31,784	77,723
Other accounting, auditing, and bookkeeping services	11,870	189,757	8,979	71,679	97,486	4,337	150,248	5,068	43,163	70,860
Other services	11,463	176,114	9,177	90,911	91,351	4,210	146,370	4,351	47,711	75,873
Nature of business not allocable	2,927	43,795	2,550	30,779	11,675	1,995	64,955	3,630	28,572	14,394

Footnotes at end of table.

PROPRIETORSHIPS WITH DEPRECIABLE PROPERTY

Table 2.8—RECEIPTS, DEPRECIATION, DEPRECIABLE PROPERTY, AND NET PROFIT, BY INDUSTRY AND SIZE OF BUSINESS RECEIPTS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry	Size of business receipts—Continued									
	$50,000 under $100,000					$100,000 or more				
	Number of businesses	Business receipts	Depreciation	Depreciable property	Net profit (less loss)	Number of businesses	Business receipts	Depreciation	Depreciable property	Net profit (less loss)
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
All industries	587,077	41,168,442	1,668,044	16,225,255	7,910,115	445,276	103,099,843	2,124,878	20,910,775	8,023,211
Agriculture, forestry, and fishery	98,151	6,659,000	669,733	6,497,960	715,913	40,172	9,511,934	501,637	5,026,107	381,266
Farms	91,233	6,184,241	640,621	6,230,143	594,764	36,004	8,626,180	468,663	4,700,418	288,777
Field crop farms	27,180	1,833,818	227,417	2,010,752	291,835	8,239	1,439,856	151,909	1,419,091	139,437
Fruit, tree nut, and vegetable farms	5,206	360,222	32,710	337,223	31,234	2,720	615,604	41,514	444,815	36,374
Livestock farms	55,878	3,788,162	364,879	3,710,248	254,254	23,615	6,288,136	253,603	2,627,311	97,390
Animal specialty farms	461	29,021	3,125	31,780	[1]755	185	43,221	7,494	67,099	[1]4,791
Other farms	2,508	173,018	12,490	140,140	18,196	1,245	239,363	14,143	142,102	20,367
Agricultural services and hunting and trapping	6,216	422,697	24,298	233,221	111,108	3,813	815,013	29,521	294,670	87,153
Miscellaneous agricultural services	1,208	79,885	6,802	50,181	7,304	1,130	267,002	13,186	129,116	16,367
Offices of veterinarians and animal hospitals	3,335	228,010	10,455	134,254	87,321	1,098	148,251	4,987	66,808	49,830
Other animal husbandry services	226	16,017	1,785	14,360	[1]1,524	475	218,001	4,711	50,150	2,402
Horticultural services	1,447	98,785	5,256	34,426	18,007	1,110	181,759	6,637	48,596	18,554
Forestry	212	15,832	1,712	7,602	2,811	90	21,676	434	3,178	271
Fishery	490	36,230	3,102	26,994	7,230	265	49,065	3,019	27,841	5,065
Mining	2,052	148,388	13,263	147,868	5,842	2,800	903,613	71,334	685,416	20,157
Crude petroleum and natural gas	1,745	124,643	11,403	133,952	2,151	2,164	704,740	50,184	535,797	[1]2,605
Quarrying and mining, not elsewhere classified	110	9,518	1,241	8,312	1,955	338	90,154	10,167	73,216	8,750
Contract construction	48,524	3,454,513	116,295	808,053	476,427	40,033	9,294,922	202,688	1,496,687	725,615
General contractors	16,544	1,187,800	37,075	269,153	132,599	18,052	4,902,151	95,395	723,868	304,755
Building construction	13,706	983,446	19,465	148,153	106,218	15,777	4,071,341	48,434	374,209	256,497
Heavy construction, except buildings	1,437	105,846	8,793	60,033	12,272	1,531	542,596	31,753	238,962	29,970
General contractors not allocable	1,401	98,508	8,817	60,967	14,109	744	288,214	15,208	110,697	18,288
Special trade contractors	30,412	2,154,557	75,391	513,639	328,406	21,038	4,198,025	103,161	743,492	404,559
Plumbing, heating, and air conditioning	7,287	509,695	12,353	94,926	71,307	6,059	1,199,242	21,512	160,195	119,983
Painting, paperhanging, and decorating	2,309	160,027	3,665	26,249	31,300	1,328	259,228	3,940	26,630	29,612
Electrical work	4,260	304,332	6,768	51,550	54,731	3,232	659,469	8,984	68,166	62,142
Masonry, stonework, and plastering	2,919	209,441	4,126	23,516	32,415	2,549	470,667	8,340	53,941	49,877
Carpentering and flooring	3,650	259,940	4,090	26,820	36,990	1,723	304,697	3,217	22,030	27,283
Roofing and sheet metal work	2,149	153,756	3,845	28,087	23,816	1,232	263,620	4,911	37,247	21,951
Concrete work	1,532	108,812	3,910	21,201	11,541	972	219,419	4,604	34,340	18,598
Water well drilling	965	67,110	6,046	42,153	13,904	378	71,409	6,580	53,974	9,550
Miscellaneous special trade contractors	5,341	381,444	30,588	199,137	52,402	3,565	750,274	41,073	286,969	65,563
Contractors not allocable	1,568	112,156	3,829	25,261	15,422	943	194,746	4,132	29,327	16,301
Manufacturing	15,262	1,073,381	58,524	481,729	154,902	15,548	3,712,526	136,825	1,136,452	278,756
Food and kindred products	1,408	100,679	2,519	27,378	5,090	2,277	789,748	16,399	163,835	32,912
Apparel and other textile products	573	41,410	718	6,280	4,934	1,075	261,753	2,775	26,865	23,299
Lumber and wood products, except furniture	3,635	261,667	27,322	160,519	27,867	3,474	813,137	57,593	354,663	42,516
Furniture and fixtures	347	25,576	590	7,315	4,341	589	113,515	1,820	19,616	7,306
Printing, publishing, and allied industries	2,537	172,973	7,173	72,092	32,621	1,621	296,652	10,808	108,572	32,617
Stone, clay, and glass products	674	48,460	2,499	17,097	6,997	846	208,729	12,013	103,507	15,380
Fabricated metal products	1,102	79,572	2,492	25,731	13,815	912	191,776	5,246	53,373	17,226
Machinery, except electrical	2,240	148,716	8,776	104,247	25,421	2,140	423,279	16,251	164,366	53,511
Electrical machinery, equipment, and supplies	205	13,673	366	2,371	3,247	224	46,103	1,131	9,068	3,258
Transportation equipment	226	14,580	555	6,890	[1]97	317	89,137	2,098	18,778	7,374
Manufacturing, not elsewhere classified	1,331	97,336	3,777	27,407	18,169	1,379	282,177	6,029	60,153	28,668
Manufacturing not allocable	108	6,184	263	5,973	302	55	18,742	199	2,363	813
Transportation, communication, electric, gas, and sanitary services	12,878	887,136	89,221	581,861	112,397	9,702	2,313,594	170,120	1,134,185	135,751
Local and highway passenger transit	785	54,362	5,358	42,011	6,250	581	96,908	10,166	65,532	10,113
Taxicabs	189	13,827	752	2,524	1,280	269	39,460	2,323	9,923	3,494
Other	596	40,535	4,606	39,487	4,970	312	57,448	7,843	55,609	6,619
Trucking and warehousing	9,249	638,410	69,259	432,517	71,076	7,571	1,779,774	143,174	929,568	101,321
Trucking, local and long distance	9,028	620,503	68,124	414,961	69,823	7,422	1,737,386	142,300	916,062	96,706
Public warehousing and motor freight terminals	221	17,907	1,135	17,556	1,253	149	42,388	874	13,506	4,615
Water transportation	552	36,872	2,518	26,479	7,189	187	40,634	2,644	40,193	3,173
Air transportation	359	27,722	2,085	15,705	1,066	334	63,568	4,863	35,726	290
Transportation services	531	34,144	675	5,079	9,711	519	233,470	982	7,606	7,480
Communication	354	24,799	2,103	18,376	3,774	103	16,276	1,128	11,334	1,629
Electric, gas, and sanitary services	1,048	70,827	7,223	41,694	13,331	406	82,738	7,162	44,221	11,745
Wholesale and retail trade	242,197	17,347,163	300,754	3,168,015	1,613,635	272,762	66,021,364	656,361	6,782,823	3,527,963
Wholesale trade	25,736	1,825,232	40,869	316,620	274,647	38,986	14,671,270	134,809	1,197,869	639,398
Motor vehicles and automotive equipment	2,075	148,368	3,036	28,409	19,717	4,071	1,044,325	11,143	118,415	77,797
Drugs, chemicals, and allied products	477	35,925	600	3,515	7,832	876	190,805	1,916	13,664	13,595
Piece goods, notions, and apparel	1,094	71,940	1,220	5,584	20,556	959	311,258	1,734	12,248	24,687
Groceries and related products	6,489	463,525	7,487	55,521	46,350	9,315	3,634,456	29,763	236,794	119,038
Electrical goods	635	43,713	1,193	9,245	5,310	745	245,830	1,691	15,977	18,657
Hardware, and plumbing and heating equipment	748	51,947	864	5,057	10,449	946	264,344	2,429	21,535	17,283
Machinery, equipment, and supplies	2,572	186,572	3,730	26,080	30,502	3,834	1,000,161	12,260	99,561	74,622
Alcoholic beverages	257	23,068	453	4,109	1,818	1,246	552,058	5,310	47,078	22,582
Lumber and construction materials	697	47,548	1,490	10,901	4,438	1,229	497,056	7,009	57,228	21,883
Wholesale trade, not elsewhere classified	7,721	547,612	16,168	128,735	93,314	11,447	3,716,267	42,424	386,237	203,764
Wholesale trade not allocable	2,166	150,624	2,952	23,422	33,451	927	242,394	2,640	23,566	19,899

Footnotes at end of table.

PROPRIETORSHIPS WITH DEPRECIABLE PROPERTY

Table 2.8—RECEIPTS, DEPRECIATION, DEPRECIABLE PROPERTY, AND NET PROFIT, BY INDUSTRY AND SIZE OF BUSINESS RECEIPTS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry	Size of business receipts—Continued									
	$50,000 under $100,000					$100,000 or more				
	Number of businesses	Business receipts	Depreciation	Depreciable property	Net profit (less loss)	Number of businesses	Business receipts	Depreciation	Depreciable property	Net profit (less loss)
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Wholesale and retail trade—Continued										
Retail trade	215,139	15,430,537	258,187	2,824,406	1,331,682	232,569	51,076,627	518,564	5,546,888	2,873,402
Building materials, hardware, and farm equipment	9,399	674,521	10,777	127,038	54,051	12,250	2,970,234	30,843	347,189	158,433
Building materials dealers	3,260	232,141	3,991	42,703	19,361	4,314	965,683	12,990	133,596	57,128
Hardware stores	4,915	360,729	5,545	69,817	31,213	4,074	742,602	7,273	97,459	62,101
Farm equipment dealers	1,224	81,651	1,241	14,518	3,477	3,862	1,261,949	10,580	116,134	39,204
General merchandise stores	13,590	952,625	17,900	168,107	83,412	9,436	1,840,856	27,523	267,191	126,366
Automatic merchandising machine operators	1,219	84,738	7,207	51,355	10,103	720	208,052	11,144	83,286	10,869
Direct selling establishments	2,736	180,591	2,719	23,481	21,316	981	188,741	1,690	11,269	11,770
Variety and other general merchandise stores	9,589	684,175	7,915	92,803	50,532	7,620	1,414,270	14,544	171,189	101,876
Food stores	38,844	2,762,163	35,309	401,161	190,341	44,765	11,300,570	99,104	1,141,692	457,513
Grocery stores	30,921	2,203,929	25,175	304,863	126,957	38,129	9,992,538	84,110	990,728	381,306
Meat and fish markets	2,722	204,656	2,240	19,120	19,183	3,865	801,881	6,342	69,350	41,845
Fruit stores and vegetable markets	959	61,222	830	11,162	5,801	531	123,100	1,661	13,678	4,219
Candy, nut, and confectionery stores	924	63,938	987	9,083	7,082	299	49,224	665	5,417	2,549
Retail bakeries	2,317	161,345	4,362	40,711	21,251	1,048	161,929	4,102	36,448	15,731
Dairy products and other food stores	1,001	67,073	1,715	16,222	10,067	893	171,898	2,224	26,071	11,863
Automotive dealers and service stations	49,475	3,685,151	39,375	387,316	221,774	88,395	19,852,287	137,599	1,299,889	889,219
Motor vehicle dealers	4,117	303,436	2,454	28,425	17,063	10,445	4,375,935	20,460	278,263	113,442
Tire, battery, and accessory dealers	2,615	194,941	2,307	25,075	20,201	4,591	892,625	11,226	121,512	76,309
Gasoline service stations	40,616	3,031,559	31,256	295,714	174,938	69,194	13,338,522	94,161	777,156	643,303
Other automotive dealers	2,127	155,215	3,358	38,102	9,572	4,165	1,245,205	11,752	122,958	56,165
Apparel and accessory stores	9,639	686,272	8,415	84,401	73,579	8,919	1,631,721	15,039	177,883	162,415
Women's ready-to-wear and accessory stores, and fur shops	3,774	268,119	3,138	26,814	26,768	2,849	507,885	5,045	59,434	46,568
Other apparel and accessory stores	5,865	418,153	5,277	57,587	46,811	6,070	1,123,836	9,994	118,449	115,847
Furniture, home furnishings, and equipment	12,317	902,091	15,786	158,517	86,926	12,244	2,538,367	31,296	341,179	184,073
Furniture stores	3,496	277,089	4,719	58,031	27,022	5,002	1,078,927	13,649	175,682	80,238
Home furnishings and equipment stores, except appliances	1,999	135,908	2,557	21,635	15,761	1,877	366,096	4,440	40,163	25,610
Household appliance, radio, TV, and music stores	6,822	489,094	8,510	78,851	44,143	5,365	1,093,344	13,207	125,334	78,225
Eating and drinking places	46,029	3,187,261	87,436	1,067,559	340,056	19,230	3,415,421	84,160	984,144	278,811
Eating places	28,566	1,993,260	56,476	675,474	201,416	15,520	2,825,294	70,600	818,465	223,791
Drinking places	17,463	1,194,001	30,960	392,085	138,640	3,710	590,127	13,560	165,679	55,020
Drug and proprietary stores	4,897	366,659	4,227	42,042	47,090	10,069	1,888,099	19,323	238,768	204,255
Liquor stores	6,188	454,062	4,604	55,120	30,050	9,695	2,078,479	16,978	184,965	121,768
Antique and secondhand stores	1,503	107,066	2,392	31,534	13,694	553	118,014	1,316	16,801	7,786
Sporting goods stores and bicycle shops	2,352	169,060	3,330	27,405	16,297	1,565	277,406	3,067	30,465	27,864
Jewelry stores	2,616	180,366	2,029	22,342	29,934	1,395	211,686	2,064	24,633	29,991
Fuel and ice dealers	1,977	143,473	4,581	39,252	13,261	2,335	493,101	14,977	121,592	37,553
Florists	3,171	224,968	5,382	59,040	27,050	1,717	257,231	5,345	62,663	30,206
Cigar stores and stands	260	18,450	128	1,313	1,382	323	65,481	454	4,510	4,710
Newsstands	761	54,564	443	4,900	3,360	232	46,926	246	1,516	3,751
Retail trade, not elsewhere classified	11,113	788,235	14,955	135,343	92,699	8,620	1,924,483	27,386	285,442	137,849
Retail trade not allocable	1,008	73,550	1,118	12,016	6,726	826	166,265	1,844	16,366	10,839
Wholesale and retail trade not allocable	1,322	91,394	1,698	26,989	7,306	1,207	273,467	2,988	38,066	15,163
Finance, insurance, and real estate	16,140	1,108,939	40,221	542,688	353,760	8,932	2,116,755	81,628	1,465,998	174,838
Finance	728	49,702	970	9,139	17,978	314	134,445	3,094	60,688	5,555
Credit agencies other than banks	177	12,616	288	2,762	5,447	72	14,214	123	2,165	3,610
Security and commodity brokers, dealers, exchanges, and services	470	31,914	569	6,007	10,753	185	107,350	2,775	56,904	1,620
Security brokers, dealers, and flotation companies	342	23,410	422	4,693	5,668	103	46,716	2,021	52,024	[1]832
Commodity contracts brokers and dealers, security and commodity exchanges, and allied services	128	8,504	147	1,314	5,085	82	60,634	754	4,880	2,452
Insurance agents, brokers, and service	6,111	417,328	8,397	61,443	178,629	2,512	559,139	4,305	42,977	82,441
Real estate	9,301	641,909	30,854	472,106	157,153	6,106	1,423,171	74,229	1,362,333	86,842
Operators, except developers, and lessors of buildings	813	56,337	10,111	217,553	4,053	635	238,174	45,784	955,088	[1]18,732
Agents, brokers, and managers	5,213	356,059	15,044	203,944	109,099	2,043	376,965	14,642	231,313	47,228
Subdividers and developers	290	18,488	493	3,196	1,376	297	99,359	4,988	70,418	4,507
Operative builders	937	74,084	1,159	9,518	2,967	2,352	569,721	5,724	66,818	33,724
Combinations of real estate, insurance, loans, and law offices	1,965	132,149	3,851	34,452	37,507	702	122,049	2,812	33,428	18,236
Services	151,120	10,438,283	377,876	3,981,781	4,466,024	54,935	9,126,376	301,580	3,163,726	2,773,511
Hotels, rooming houses, camps, and other lodgings	5,231	351,536	48,710	764,852	41,475	2,873	520,293	49,887	764,156	25,457
Hotels	547	39,989	1,615	32,575	4,160	590	135,393	12,025	188,396	[1]839
Tourist courts and motels	3,119	209,067	35,408	561,272	21,194	1,519	264,689	29,216	433,418	15,781
Trailer parks and camps	1,477	96,543	11,264	162,094	15,419	718	113,693	8,373	133,696	9,217
Other lodging places	(*)	(*)	(*)	(*)	(*)	46	6,518	273	8,646	1,298
Personal services	15,509	1,056,431	60,641	643,202	186,348	6,138	987,180	50,240	528,983	134,325
Coin-operated laundries and dry cleaning	1,073	74,186	11,340	93,040	10,442	400	53,435	7,032	53,139	7,352
Other laundries and dry cleaning plants	4,370	293,253	18,165	198,379	38,587	1,925	323,046	17,116	168,563	30,746
Photographic studios	1,314	87,379	2,586	23,011	19,011	441	85,552	1,716	16,487	8,183
Beauty shops	3,464	231,070	5,652	48,666	35,729	1,102	159,536	5,597	60,871	15,167
Barber shops	453	27,025	665	7,921	4,912	55	8,979	388	4,835	818
Shoe repair shops, shoe shine parlors, and hat cleaning shops	117	7,834	52	667	1,807	55	11,472	100	676	965
Funeral service and crematories	4,265	303,314	21,216	261,866	68,200	2,023	330,492	17,768	219,860	68,380
Garment pressing, alteration, and repair	172	13,171	548	7,459	2,516	45	4,536	231	2,185	666
Other personal services	281	19,199	417	2,193	5,144	92	10,132	292	2,367	2,048

Footnotes at end of table.

PROPRIETORSHIPS WITH DEPRECIABLE PROPERTY

Table 2.8—RECEIPTS, DEPRECIATION, DEPRECIABLE PROPERTY, AND NET PROFIT, BY INDUSTRY AND SIZE OF BUSINESS RECEIPTS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry	Size of business receipts—Continued									
	$50,000 under $100,000					$100,000 or more				
	Number of businesses	Business receipts	Depreciation	Depreciable property	Net profit (less loss)	Number of businesses	Business receipts	Depreciation	Depreciable property	Net profit (less loss)
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Services--Continued										
Business services	7,215	492,989	23,025	188,701	117,636	4,463	904,315	26,990	198,224	106,237
Advertising	902	60,918	1,170	7,728	14,611	908	221,831	1,171	10,466	17,215
Services to buildings	1,236	82,778	2,188	14,270	15,093	749	125,058	2,792	19,575	15,168
Consulting services	1,341	93,172	1,568	11,537	35,660	468	97,009	2,564	22,696	25,837
Other business services	3,736	256,121	18,099	155,166	52,272	2,338	460,417	20,463	145,487	48,017
Automobile parking, repair, and services	10,991	755,524	27,134	266,133	97,511	4,809	834,357	29,987	245,764	78,886
Top and body repair shops	2,753	188,293	4,245	50,065	28,350	1,089	176,315	3,199	37,823	19,318
General repair shops	5,696	386,101	8,231	99,197	51,693	2,476	421,337	7,324	93,398	37,635
Tire, paint, and other repair shops	1,449	104,425	3,133	38,833	10,462	574	97,824	1,537	15,359	11,056
Other automobile services, except repair	982	69,489	11,491	77,584	5,321	621	125,907	17,626	95,054	9,230
Repair services, except automobile	4,922	340,180	10,267	89,629	52,739	1,373	268,851	7,108	61,010	26,474
Radio and TV repair shops	1,203	82,382	2,734	27,661	10,026	58	9,026	530	5,876	2,332
Electrical repair shops, except radio and TV	656	42,193	1,098	9,345	7,614	177	49,651	737	6,134	4,136
Reupholstery and furniture repair	694	40,028	602	7,000	5,956	184	31,356	532	3,382	2,307
Other repair services, except automobile	2,369	175,577	5,833	45,623	29,143	954	178,818	5,309	45,618	17,699
Motion pictures	351	26,281	1,439	33,963	2,505	131	34,950	1,542	10,322	4,634
Production, distribution, and related services	(*)	(*)	(*)	(*)	(*)	89	22,719	1,012	3,440	3,504
Theaters	332	24,861	1,404	33,569	2,079	42	12,231	530	6,882	1,130
Amusement and recreation services, except motion pictures	2,611	189,401	16,222	141,457	30,769	1,819	427,896	28,885	289,546	41,449
Theatrical producers, bands, orchestras, and entertainers	558	41,460	644	4,639	11,614	532	127,583	2,521	17,799	30,857
Bowling alleys and billiard and pool parlors	383	30,665	1,748	33,289	4,187	217	43,745	3,491	45,256	2,997
Other amusement and recreation services	1,670	117,276	13,830	103,529	14,968	1,070	256,568	22,873	226,491	7,595
Medical and health services	84,494	5,883,098	157,696	1,571,584	3,315,795	26,112	3,838,311	85,755	880,636	1,947,997
Offices of physicians and surgeons	49,475	3,492,386	84,352	773,164	2,199,026	17,914	2,570,408	51,487	481,137	1,502,023
Offices of dentists and dental surgeons	26,012	1,782,382	53,918	581,126	877,691	5,450	731,377	17,320	173,162	333,357
Offices of osteopathic physicians	1,809	124,297	3,957	39,384	68,930	305	42,425	964	10,582	22,881
Offices of chiropractors	820	50,414	2,398	27,908	25,966	37	4,820	99	1,559	1,803
Hospitals	(*)	(*)	(*)	(*)	(*)	190	69,631	2,437	35,761	6,563
Medical and dental laboratories	834	58,048	1,004	9,612	18,406	416	67,409	1,173	9,168	18,028
Sanatoria, and convalescent and rest homes	1,405	94,898	5,050	70,172	9,156	1,051	236,741	10,262	150,049	26,582
Other medical services	4,065	275,874	6,607	66,838	116,148	749	115,500	2,013	19,218	36,760
Legal services	11,500	780,007	17,697	141,417	414,987	3,132	548,801	7,846	65,511	234,317
Educational services	878	59,460	3,678	42,565	9,092	465	84,759	2,149	24,294	6,417
Engineering services	1,318	95,176	1,829	17,199	33,871	1,062	216,625	3,596	28,918	47,383
Architectural services	1,470	102,088	2,205	17,353	34,342	1,234	247,042	2,935	26,264	54,641
Certified public accountants	2,184	148,885	3,673	25,134	55,865	731	103,292	1,994	16,679	31,957
Other accounting, auditing, and bookkeeping services	1,312	81,731	1,985	16,561	30,730	211	37,097	1,425	9,364	5,188
Other services	1,134	75,496	1,675	22,031	42,359	382	72,607	1,241	14,055	28,149
Nature of business not allocable	753	51,639	2,157	15,300	11,215	392	98,759	2,705	19,381	5,354

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

[1]Net loss exceeds net profit.

NOTE: Receipts not reported are reported in the business receipts size class, "Under $10,000."
Estimates may not add to totals because of the omission of certain industries due to high sampling variability.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry and size of adjusted gross income	Number of—		Business receipts	Adjusted gross income			Income tax after credits
	Returns	Businesses		Total	Net profit (less loss)	Other income or loss	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
ALL INDUSTRIES							
With and without adjusted gross income, total	8,661,566	9,399,653	237,726,748	90,881,622	33,214,737	57,666,885	13,907,121
Adjusted gross income, total	8,359,397	9,059,879	224,937,942	92,563,560	34,822,728	57,740,832	13,907,121
Under $2,000	911,350	970,462	10,099,701	1,016,946	247,043	769,903	2,028
$2,000 under $5,000	1,667,577	1,799,438	26,082,453	5,864,678	2,336,999	3,527,679	213,405
$5,000 under $10,000	2,546,644	2,752,478	51,356,100	18,858,847	6,118,859	12,739,988	1,552,099
$10,000 under $20,000	2,302,925	2,494,833	64,530,092	31,556,419	9,753,848	21,802,571	3,879,855
$20,000 under $50,000	786,419	873,605	53,329,246	22,727,251	11,223,254	11,503,997	4,220,700
$50,000 under $100,000	120,083	138,872	14,773,092	7,893,793	4,196,674	3,697,119	2,267,141
$100,000 under $500,000	23,544	28,958	4,482,311	3,644,754	950,573	2,694,181	1,368,254
$500,000 under $1,000,000	606	862	177,847	409,194	5,897	403,297	171,193
$1,000,000 or more	249	371	107,100	591,678	[1]10,419	602,097	232,446
No adjusted gross income	302,169	339,774	12,788,806	[2]1,681,938	[1]1,607,991	[3]73,947	-
AGRICULTURE, FORESTRY, AND FISHERY							
With and without adjusted gross income, total	3,052,354	3,078,255	41,819,207	25,428,096	3,168,068	22,260,028	3,698,013
Adjusted gross income, total	2,908,178	2,932,295	38,153,723	26,108,259	3,879,129	22,229,130	3,698,013
Under $2,000	436,799	439,421	3,078,331	475,883	15,872	460,011	628
$2,000 under $5,000	704,609	708,414	7,274,134	2,459,679	556,606	1,903,073	90,556
$5,000 under $10,000	935,730	941,234	11,219,529	6,869,771	1,179,570	5,690,201	592,386
$10,000 under $20,000	649,283	656,428	9,690,648	8,742,436	1,438,672	7,303,764	1,118,940
$20,000 under $50,000	150,810	154,419	5,215,073	4,284,716	752,985	3,531,731	809,624
$50,000 under $100,000	23,371	24,281	1,218,434	1,570,588	25,245	1,545,343	456,811
$100,000 under $500,000	7,184	7,650	401,900	1,189,024	[1]68,756	1,257,780	439,728
$500,000 under $1,000,000	273	309	37,385	188,098	[1]8,979	197,077	76,296
$1,000,000 or more	119	139	18,289	328,064	[1]12,086	340,150	113,044
No adjusted gross income	144,176	145,960	3,665,484	[2]680,163	[1]711,061	30,898	-
Farms							
With and without adjusted gross income, total	2,891,825	2,905,864	39,144,576	23,815,512	2,677,311	21,138,201	3,468,760
Adjusted gross income, total	2,750,782	2,763,887	35,604,373	24,474,688	3,369,670	21,105,018	3,468,760
Under $2,000	418,633	420,460	2,915,854	456,110	9,094	447,016	605
$2,000 under $5,000	672,827	674,544	6,955,433	2,344,428	502,252	1,842,176	86,620
$5,000 under $10,000	884,762	887,893	10,748,709	6,494,640	1,082,038	5,412,602	562,802
$10,000 under $20,000	607,447	610,974	9,008,877	8,167,656	1,279,979	6,887,677	1,048,992
$20,000 under $50,000	138,015	139,803	4,504,437	3,918,696	590,307	3,328,389	743,550
$50,000 under $100,000	21,899	22,562	1,038,501	1,474,666	[1]9,069	1,483,735	430,246
$100,000 under $500,000	6,830	7,239	378,536	1,131,542	[1]66,100	1,197,642	419,325
$500,000 under $1,000,000	258	285	36,470	177,383	[1]7,157	184,540	73,060
$1,000,000 or more	111	127	17,556	309,567	[1]11,674	321,241	103,560
No adjusted gross income	141,043	141,977	3,540,203	[2]659,176	[1]692,359	33,183	-
Field crop farms							
With and without adjusted gross income, total	1,056,575	1,059,079	11,339,221	8,952,562	1,650,601	7,301,961	1,296,510
Adjusted gross income, total	1,014,005	1,016,494	10,579,154	9,116,941	1,813,370	7,303,571	1,296,510
Under $2,000	152,746	152,997	755,012	166,894	43,099	123,795	233
$2,000 under $5,000	240,343	240,486	1,949,283	839,963	225,956	614,007	32,891
$5,000 under $10,000	309,221	309,419	3,048,453	2,279,958	468,415	1,811,543	207,654
$10,000 under $20,000	243,703	244,610	2,899,072	3,303,448	629,211	2,674,237	433,800
$20,000 under $50,000	58,529	59,329	1,606,318	1,638,317	409,299	1,229,018	316,283
$50,000 under $100,000	7,459	7,588	259,314	494,806	39,428	455,378	148,838
$100,000 under $500,000	1,921	1,981	56,298	306,589	[1]601	307,190	118,092
$500,000 under $1,000,000	57	58	3,799	39,996	[1]459	40,455	16,670
$1,000,000 or more	26	26	1,605	46,970	[1]978	47,948	22,049
No adjusted gross income	42,570	42,585	760,067	[2]164,379	[1]162,769	[3]1,610	-
Fruit, tree nut, and vegetable farms							
With and without adjusted gross income, total	128,254	128,696	1,943,613	1,522,795	54,632	1,468,163	275,660
Adjusted gross income, total	121,483	121,720	1,723,671	1,581,138	116,482	1,464,656	275,660
Under $2,000	14,235	14,235	128,435	16,217	[1]5,786	22,003	-
$2,000 under $5,000	22,950	22,959	219,259	81,615	7,610	74,005	2,212
$5,000 under $10,000	35,987	35,989	400,414	270,639	28,749	241,890	22,425
$10,000 under $20,000	31,752	31,876	431,570	442,791	37,657	405,134	56,060
$20,000 under $50,000	13,073	13,088	399,840	385,597	44,523	341,074	71,980
$50,000 under $100,000	2,593	2,644	102,979	174,493	7,124	167,369	49,934
$100,000 under $500,000	840	874	38,661	136,730	[1]2,044	138,774	48,221
$500,000 under $1,000,000	36	36	1,747	23,402	[1]873	24,275	8,930
$1,000,000 or more	17	19	766	49,654	[1]478	50,132	15,898
No adjusted gross income	6,771	6,976	219,942	[2]58,343	[1]61,850	3,507	-
Livestock farms							
With and without adjusted gross income, total	1,507,604	1,511,425	24,926,251	10,914,485	1,189,902	9,724,583	1,490,007
Adjusted gross income, total	1,422,649	1,426,254	22,454,537	11,295,382	1,613,526	9,681,856	1,490,007
Under $2,000	240,741	241,750	2,001,649	261,528	[1]13,309	274,837	312
$2,000 under $5,000	376,799	377,872	4,661,726	1,309,276	291,837	1,017,439	47,404
$5,000 under $10,000	480,136	480,902	7,117,551	3,485,526	633,066	2,852,460	292,422
$10,000 under $20,000	264,526	264,919	5,410,902	3,491,563	659,710	2,831,853	443,158
$20,000 under $50,000	48,867	49,021	2,322,276	1,387,608	148,662	1,238,946	263,409
$50,000 under $100,000	8,276	8,381	638,809	563,724	[1]41,885	605,609	163,304
$100,000 under $500,000	3,112	3,209	259,024	529,737	[1]50,340	580,077	192,996
$500,000 under $1,000,000	136	141	28,536	94,391	[1]4,694	99,085	37,951
$1,000,000 or more	56	59	14,064	172,029	[1]9,521	181,550	49,051
No adjusted gross income	84,955	85,171	2,471,714	[2]380,897	[1]423,624	42,727	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry and size of adjusted gross income	Number of—		Business receipts	Adjusted gross income			Income tax after credits
	Returns	Businesses		Total	Net profit (less loss)	Other income or loss	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
AGRICULTURE, FORESTRY, AND FISHERY--Continued							
Farms—Continued							
Animal specialty farms							
With and without adjusted gross income, total	53,432	53,500	193,010	653,264	[1]105,958	759,222	107,221
Adjusted gross income, total	52,020	52,088	168,011	678,989	[1]90,792	769,781	107,221
Under $2,000	2,410	2,410	8,287	2,854	[1]2,323	5,177	12
$2,000 under $5,000	9,550	9,550	26,019	33,211	[1]7,919	41,130	1,744
$5,000 under $10,000	14,518	14,518	28,930	115,478	[1]20,975	136,453	9,727
$10,000 under $20,000	20,414	20,477	56,959	280,420	[1]29,999	310,419	33,214
$20,000 under $50,000	3,959	3,959	26,605	114,266	[1]12,017	126,283	19,473
$50,000 under $100,000	824	824	6,312	56,762	[1]8,299	65,061	15,576
$100,000 under $500,000	322	327	12,377	53,703	[1]8,072	61,775	18,318
$500,000 under $1,000,000	17	17	1,792	11,598	[1]755	12,353	5,053
$1,000,000 or more	6	6	730	10,697	[1]433	11,130	4,104
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-
Other farms							
With and without adjusted gross income, total	152,628	153,164	742,481	1,917,653	[1]111,866	2,029,519	338,963
Adjusted gross income, total	146,801	147,331	679,000	1,959,575	[1]82,916	2,042,491	338,963
Under $2,000	9,068	9,068	22,471	9,169	[1]12,587	21,756	48
$2,000 under $5,000	23,532	23,677	99,146	81,582	[1]15,232	96,814	2,369
$5,000 under $10,000	47,064	47,065	153,361	357,633	[1]27,217	384,850	31,788
$10,000 under $20,000	48,755	49,092	210,374	673,860	[1]16,600	690,460	86,274
$20,000 under $50,000	14,403	14,406	149,398	418,957	[1]160	419,117	77,498
$50,000 under $100,000	3,095	3,125	31,087	209,474	[1]5,437	214,911	59,546
$100,000 under $500,000	837	848	12,176	142,197	[1]5,043	147,240	53,234
$500,000 under $1,000,000	33	33	596	21,840	[1]376	22,216	9,670
$1,000,000 or more	14	17	391	44,863	[1]264	45,127	18,536
No adjusted gross income	5,827	5,833	63,481	[2]41,922	[1]28,950	[3]12,972	-
Miscellaneous Agricultural Services							
With and without adjusted gross income, total	18,950	19,077	526,554	149,090	47,453	101,637	20,638
Adjusted gross income, total	17,367	17,399	467,659	159,593	50,948	108,645	20,638
Under $2,000	2,248	2,248	53,294	2,649	[1]992	3,641	-
$2,000 under $5,000	5,107	5,107	58,056	18,115	6,993	11,122	489
$5,000 under $10,000	4,293	4,293	97,060	30,390	12,158	18,232	1,910
$10,000 under $20,000	4,124	4,124	87,286	57,438	13,640	43,798	6,890
$20,000 under $50,000	1,465	1,496	138,740	41,164	15,804	25,360	7,953
$50,000 under $100,000	116	117	28,202	7,472	3,196	4,276	2,324
$100,000 under $500,000	14	14	5,021	2,365	149	2,216	1,072
$500,000 under $1,000,000	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-
Offices of Veterinarians and Animal Hospitals							
With and without adjusted gross income, total	13,557	13,631	572,276	272,621	214,398	58,223	50,392
Adjusted gross income, total	13,423	13,497	563,701	274,070	215,449	58,621	50,392
Under $2,000 $2,000 under $5,000 $5,000 under $10,000	3,047	3,047	30,639	16,291	9,308	6,983	973
$10,000 under $20,000	5,212	5,213	171,596	77,564	60,654	16,910	9,761
$20,000 under $50,000	4,593	4,648	289,972	141,602	115,286	26,316	27,483
$50,000 under $100,000	539	557	65,804	33,875	27,536	6,339	10,032
$100,000 under $500,000	32	32	5,690	4,738	2,665	2,073	2,143
$500,000 under $1,000,000	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-
Other Animal Husbandry Services							
With and without adjusted gross income, total	38,521	38,613	438,867	465,637	[1]30,571	496,208	82,555
Adjusted gross income, total	37,691	37,781	413,827	475,908	[1]19,319	495,227	82,555
Under $2,000	4,995	4,998	49,670	3,957	[1]226	4,183	5
$2,000 under $5,000	5,873	5,874	66,492	22,479	3,014	19,465	1,144
$5,000 under $10,000	11,995	11,995	56,754	90,285	[1]4,958	95,243	8,167
$10,000 under $20,000	10,497	10,564	73,121	146,081	[1]3,983	150,064	17,965
$20,000 under $50,000	3,391	3,394	92,205	99,856	[1]8,039	107,895	16,717
$50,000 under $100,000	668	680	64,801	45,316	1,449	43,867	12,068
$100,000 under $500,000	249	251	9,509	41,986	[1]4,854	46,840	14,622
$500,000 under $1,000,000	17	18	880	11,864	[1]1,392	13,256	4,862
$1,000,000 or more	6	7	395	14,084	[1]330	14,414	7,005
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-
Horticultural Services							
With and without adjusted gross income, total	58,223	58,250	765,393	450,110	182,704	267,406	45,655
Adjusted gross income, total	57,693	57,720	740,263	450,969	183,634	267,335	45,655
Under $2,000	7,460	7,460	40,004	9,518	5,412	4,106	13
$2,000 under $5,000	12,412	12,412	126,999	44,717	28,180	16,537	1,602
$5,000 under $10,000	22,961	22,961	225,462	166,061	66,770	99,291	12,334
$10,000 under $20,000	12,780	12,780	197,472	166,419	54,559	111,860	18,559
$20,000 under $50,000	1,958	1,958	131,967	50,502	26,678	23,824	8,666
$50,000 under $100,000	109	136	17,093	7,018	1,833	5,185	1,776
$100,000 under $500,000	12	12	933	1,698	250	1,448	514
$500,000 under $1,000,000	-	-	-	-	-	-	-
$1,000,000 or more	1	1	333	5,036	[1]48	5,084	2,191
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry and size of adjusted gross income	Number of—		Business receipts	Adjusted gross income			Income tax after credits
	Returns	Businesses		Total	Net profit (less loss)	Other income or loss	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
AGRICULTURE, FORESTRY, AND FISHERY—Continued							
Forestry							
With and without adjusted gross income, total	10,577	10,624	95,275	145,944	12,818	133,126	25,731
Adjusted gross income, total	10,423	10,470	92,218	147,092	12,997	134,095	25,731
Under $2,000	2,584	2,584	14,192	7,822	2,162	5,660	147
$2,000 under $5,000							
$5,000 under $10,000	2,702	2,702	19,086	20,173	4,262	15,911	1,668
$10,000 under $20,000	3,649	3,649	45,395	50,152	7,103	43,049	6,118
$20,000 under $50,000	1,255	1,301	12,747	36,462	913	35,549	6,661
$50,000 under $100,000	164	164	225	10,688	[1]607	11,295	2,659
$100,000 under $500,000	61	62	550	11,164	[1]614	11,778	3,757
$500,000 under $1,000,000	4	4	18	2,829	[1]188	3,017	862
$1,000,000 or more	4	4	5	7,802	[1]34	7,836	3,859
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-
Fishery							
With and without adjusted gross income, total	30,204	30,375	274,845	264,757	65,000	199,757	32,817
Adjusted gross income, total	29,549	29,720	270,261	269,708	66,795	202,913	32,817
Under $2,000	3,061	3,061	10,159	2,707	1,276	1,431	-
$2,000 under $5,000	6,942	6,942	42,868	24,351	10,680	13,671	607
$5,000 under $10,000	8,980	9,105	60,304	66,944	15,528	51,416	5,336
$10,000 under $20,000	8,701	8,747	106,741	119,535	26,752	92,783	15,648
$20,000 under $50,000	1,764	1,764	44,761	45,674	12,123	33,551	8,161
$50,000 under $100,000	65	65	3,808	4,093	907	3,186	1,145
$100,000 under $500,000	34	34	1,603	4,714	[1]229	4,943	1,712
$500,000 under $1,000,000	2	2	17	1,690	[1]242	1,932	208
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-
MINING							
With and without adjusted gross income, total	48,398	50,666	1,446,607	1,652,841	[1]11,033	1,663,874	479,678
Adjusted gross income, total	45,631	47,609	1,285,540	1,791,131	45,894	1,745,237	479,678
Under $2,000	2,827	2,997	36,280	2,913	[1]4,116	7,029	2
$2,000 under $5,000	4,102	4,103	70,204	13,461	904	12,557	252
$5,000 under $10,000	8,615	8,865	119,506	63,007	5,288	57,719	5,120
$10,000 under $20,000	9,989	10,206	180,149	146,074	13,094	132,980	19,394
$20,000 under $50,000	11,937	12,476	323,950	375,793	24,730	351,063	70,674
$50,000 under $100,000	4,967	5,331	236,485	341,831	5,137	336,694	95,822
$100,000 under $500,000	2,960	3,356	257,410	530,620	2,347	528,273	190,696
$500,000 under $1,000,000	164	191	39,772	111,531	387	111,144	45,247
$1,000,000 or more	70	84	21,784	205,901	[1]1,877	207,778	52,471
No adjusted gross income	2,767	3,057	161,067	[2]138,290	[1]56,927	[3]81,363	-
Crude Petroleum and Natural Gas							
With and without adjusted gross income, total	41,644	43,717	1,171,943	1,554,917	[1]35,173	1,590,090	456,851
Adjusted gross income, total	39,536	41,457	1,028,328	1,685,675	15,781	1,669,894	456,851
Under $2,000	1,965	2,135	30,254	1,877	[1]3,914	5,791	-
$2,000 under $5,000	3,634	3,635	61,810	11,928	1,913	10,015	245
$5,000 under $10,000	7,059	7,309	91,160	52,658	4,188	48,470	4,597
$10,000 under $20,000	8,044	8,216	148,134	117,248	10,975	106,273	15,763
$20,000 under $50,000	11,009	11,546	268,624	349,329	16,612	332,717	65,218
$50,000 under $100,000	4,744	5,106	168,886	326,587	[1]3,897	330,484	91,395
$100,000 under $500,000	2,854	3,242	206,578	514,128	[1]6,639	520,767	184,310
$500,000 under $1,000,000	158	185	34,350	107,077	[1]742	107,819	43,551
$1,000,000 or more	69	83	18,532	204,843	[1]2,715	207,558	51,772
No adjusted gross income	2,108	2,260	143,615	[2]130,758	[1]50,954	[3]79,804	-
CONTRACT CONSTRUCTION							
With and without adjusted gross income, total	682,591	684,643	20,099,158	5,699,693	3,075,841	2,623,852	663,504
Adjusted gross income, total	667,355	669,294	19,027,228	5,820,436	3,170,553	2,649,883	663,504
Under $2,000	65,989	65,989	672,559	77,713	53,953	23,760	174
$2,000 under $5,000	161,405	161,577	2,123,789	588,579	371,395	217,184	19,240
$5,000 under $10,000	235,886	236,563	4,481,335	1,741,154	856,851	884,303	129,520
$10,000 under $20,000	168,217	168,896	5,762,267	2,245,469	1,084,552	1,160,917	260,487
$20,000 under $50,000	32,368	32,716	4,445,799	895,147	622,185	272,962	164,185
$50,000 under $100,000	2,963	3,016	1,087,590	191,158	131,943	59,215	56,130
$100,000 under $500,000	521	529	442,693	77,213	48,145	29,068	31,715
$500,000 under $1,000,000	6	8	11,196	4,003	1,529	2,474	2,053
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	15,236	15,349	1,071,930	[2]120,743	[1]94,712	[3]26,031	-
Building Construction							
With and without adjusted gross income, total	100,711	100,901	6,740,430	1,025,150	631,564	393,586	147,173
Adjusted gross income, total	95,867	96,056	6,279,195	1,085,745	674,096	411,649	147,173
Under $2,000	5,665	5,665	175,118	6,399	5,687	712	11
$2,000 under $5,000	19,219	19,220	520,704	69,902	47,960	21,942	2,140
$5,000 under $10,000	31,370	31,433	1,269,191	234,194	142,244	91,950	15,967
$10,000 under $20,000	28,372	28,372	1,846,404	389,520	233,460	156,060	44,025
$20,000 under $50,000	9,998	10,119	1,811,831	285,488	188,636	96,852	52,427
$50,000 under $100,000	1,024	1,028	436,514	66,980	35,484	31,496	19,145
$100,000 under $500,000	215	215	213,070	30,661	19,831	10,830	12,223
$500,000 under $1,000,000	4	4	6,363	2,601	794	1,807	1,235
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	4,844	4,845	461,235	[2]60,595	[1]42,532	[3]18,063	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry and size of adjusted gross income	Number of—		Business receipts	Adjusted gross income			Income tax after credits
	Returns	Businesses		Total	Net profit (less loss)	Other income or loss	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
CONTRACT CONSTRUCTION—Continued							
Heavy Construction, Except Buildings							
With and without adjusted gross income, total	10,799	10,848	796,473	113,521	70,092	43,429	18,758
Adjusted gross income, total	10,176	10,225	704,571	116,525	72,287	44,238	18,758
Under $2,000							
$2,000 under $5,000	3,584	3,584	98,652	10,916	6,492	4,424	301
$5,000 under $10,000	2,872	2,872	102,090	21,804	13,622	8,182	1,459
$10,000 under $20,000	2,657	2,703	170,793	38,988	22,854	16,134	5,168
$20,000 under $50,000	846	847	194,419	23,293	15,119	8,174	4,031
$50,000 under $100,000	155	155	79,711	10,970	8,207	2,763	3,273
$100,000 under $500,000	59	60	54,073	8,605	5,258	3,347	3,566
$500,000 under $1,000,000	3	4	4,833	1,949	735	1,214	960
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-
General Contractors not Allocable							
With and without adjusted gross income, total	12,085	12,085	576,491	120,372	70,225	50,147	17,611
Adjusted gross income, total	11,534	11,534	533,780	127,311	77,891	49,420	17,611
Under $2,000							
$2,000 under $5,000	2,849	2,849	66,583	10,199	4,424	5,775	323
$5,000 under $10,000	3,655	3,655	95,068	26,994	12,590	14,404	1,919
$10,000 under $20,000	4,023	4,023	173,387	53,000	30,145	22,855	6,306
$20,000 under $50,000	878	878	117,718	24,152	20,572	3,580	4,288
$50,000 under $100,000	81	81	35,327	5,785	4,830	955	1,633
$100,000 under $500,000	48	48	45,697	7,181	5,330	1,851	3,142
$500,000 under $1,000,000	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-
Plumbing, Heating, and Air Conditioning							
With and without adjusted gross income, total	70,713	70,991	2,641,925	651,403	404,666	246,737	81,500
Adjusted gross income, total	69,247	69,523	2,571,898	660,516	411,940	248,576	81,500
Under $2,000	5,975	5,975	94,925	7,028	5,323	1,705	15
$2,000 under $5,000	15,304	15,304	258,717	56,357	40,364	15,993	2,463
$5,000 under $10,000	22,956	23,207	633,825	169,267	98,481	70,786	13,126
$10,000 under $20,000	20,119	20,119	817,952	269,803	149,274	120,529	31,175
$20,000 under $50,000	4,336	4,359	588,233	119,944	91,214	28,730	22,697
$50,000 under $100,000	519	519	154,237	32,637	23,627	9,010	9,698
$100,000 under $500,000	38	40	24,009	5,480	3,657	1,823	2,326
$500,000 under $1,000,000	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-
Painting, Paperhanging, and Decorating							
With and without adjusted gross income, total	100,063	100,063	1,223,819	695,102	352,788	342,314	65,683
Adjusted gross income, total	98,861	98,861	1,194,197	700,369	354,810	345,559	65,683
Under $2,000	12,376	12,376	54,188	15,269	12,386	2,883	47
$2,000 under $5,000	28,076	28,076	185,300	99,450	62,679	36,771	3,045
$5,000 under $10,000	36,882	36,882	385,867	267,386	128,884	138,502	20,297
$10,000 under $20,000	19,206	19,206	335,116	246,349	104,730	141,619	27,531
$20,000 under $50,000	2,106	2,106	177,075	56,710	36,512	20,198	10,052
$50,000 under $100,000	199	199	53,136	11,975	8,972	3,003	3,505
$100,000 under $500,000	16	16	3,515	3,230	647	2,583	1,206
$500,000 under $1,000,000	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-
Electrical Work							
With and without adjusted gross income, total	42,101	42,235	1,413,869	439,974	223,823	216,151	58,646
Adjusted gross income, total	41,059	41,193	1,324,974	446,910	231,643	215,267	58,646
Under $2,000	2,998	2,998	37,850	3,255	3,082	173	-
$2,000 under $5,000	6,724	6,724	92,773	24,999	15,503	9,496	1,111
$5,000 under $10,000	11,826	11,826	262,651	90,749	42,547	48,202	7,220
$10,000 under $20,000	15,689	15,814	436,912	209,179	82,065	127,114	25,021
$20,000 under $50,000	3,401	3,410	334,654	90,721	64,261	26,460	16,592
$50,000 under $100,000	389	389	136,334	23,620	20,798	2,822	6,843
$100,000 under $500,000	32	32	23,800	4,387	3,387	1,000	1,859
$500,000 under $1,000,000	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-
Masonry, Stonework, and Plastering							
With and without adjusted gross income, total	46,257	46,257	1,181,643	384,517	230,052	154,465	40,178
Adjusted gross income, total	45,525	45,525	1,130,077	387,289	234,342	152,947	40,178
Under $2,000	3,631	3,631	27,449	4,544	2,429	2,115	-
$2,000 under $5,000	10,000	10,000	125,428	34,273	18,526	15,747	820
$5,000 under $10,000	18,780	18,780	289,163	134,918	72,151	62,767	8,527
$10,000 under $20,000	10,633	10,633	364,954	141,690	83,910	57,780	16,467
$20,000 under $50,000	2,384	2,384	292,709	64,788	51,545	13,243	11,803
$50,000 under $100,000	87	87	22,440	5,561	4,481	1,080	1,881
$100,000 under $500,000	10	10	7,934	1,515	1,300	215	680
$500,000 under $1,000,000	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry and size of adjusted gross income	Number of—		Business receipts	Adjusted gross income			Income tax after credits
	Returns	Businesses		Total	Net profit (less loss)	Other income or loss	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
CONTRACT CONSTRUCTION—Continued							
Carpentering and Flooring							
With and without adjusted gross income, total	153,994	154,120	1,621,587	1,020,897	490,318	530,579	89,341
Adjusted gross income, total	152,933	153,059	1,587,915	1,024,083	491,031	533,052	89,341
Under $2,000	20,779	20,779	89,675	24,279	20,443	3,836	69
$2,000 under $5,000	47,466	47,466	329,776	176,909	109,846	67,063	6,017
$5,000 under $10,000	53,717	53,843	505,440	397,122	173,693	223,429	31,161
$10,000 under $20,000	29,314	29,314	515,613	381,375	157,756	223,619	43,820
$20,000 under $50,000	1,618	1,618	126,888	41,549	26,425	15,124	7,448
$50,000 under $100,000	32	32	12,981	1,960	2,173	[3]213	550
$100,000 under $500,000	7	7	7,542	889	695	194	276
$500,000 under $1,000,000	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-
Roofing and Sheet Metal Work							
With and without adjusted gross income, total	25,037	25,086	717,801	208,060	112,852	95,208	23,153
Adjusted gross income, total	24,667	24,716	694,844	209,901	114,656	95,245	23,153
Under $2,000	2,262	2,262	29,174	2,616	2,236	380	4
$2,000 under $5,000	6,581	6,581	107,789	23,722	11,578	12,144	684
$5,000 under $10,000	8,665	8,665	158,195	65,196	30,659	34,537	4,825
$10,000 under $20,000	5,950	5,996	220,488	81,712	44,184	37,528	9,817
$20,000 under $50,000	1,093	1,096	139,861	28,833	19,715	9,118	5,199
$50,000 under $100,000	103	103	31,196	6,019	4,947	1,072	1,772
$100,000 under $500,000	13	13	8,141	1,803	1,337	466	852
$500,000 under $1,000,000	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-
Concrete Work							
With and without adjusted gross income, total	13,478	13,478	517,475	111,595	68,150	43,445	12,598
Adjusted gross income, total	13,356	13,356	494,571	115,545	68,715	46,830	12,598
Under $2,000	4,234	4,234	73,167	11,633	8,393	3,240	192
$2,000 under $5,000							
$5,000 under $10,000	5,403	5,403	148,997	41,289	24,930	16,359	3,019
$10,000 under $20,000	3,242	3,242	162,038	44,275	23,280	20,995	4,873
$20,000 under $50,000	422	422	76,779	13,340	7,896	5,444	2,651
$50,000 under $100,000	39	39	19,247	2,967	2,650	317	1,015
$100,000 under $500,000	16	16	14,343	2,041	1,566	475	848
$500,000 under $1,000,000	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-
Miscellaneous Special Trade Contractors							
With and without adjusted gross income, total	70,953	70,960	1,849,398	653,014	286,757	366,257	78,740
Adjusted gross income, total	69,029	69,033	1,736,196	667,105	297,787	369,318	78,740
Under $2,000	5,306	5,306	69,204	5,666	782	4,884	-
$2,000 under $5,000	11,796	11,796	220,370	43,326	25,822	17,504	1,242
$5,000 under $10,000	26,451	26,451	419,407	197,486	76,230	121,256	14,832
$10,000 under $20,000	21,204	21,204	485,787	285,755	106,152	179,603	33,335
$20,000 under $50,000	3,955	3,959	427,058	108,281	72,967	35,314	20,284
$50,000 under $100,000	260	260	77,682	17,219	11,082	6,137	5,225
$100,000 under $500,000	57	57	36,688	9,372	4,752	4,620	3,822
$500,000 under $1,000,000	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	1,924	1,927	113,202	[2]14,091	[1]11,030	[3]3,061	-
Contractors not Allocable							
With and without adjusted gross income, total	30,245	30,245	598,020	234,867	102,566	132,301	25,428
Adjusted gross income, total	29,766	29,766	569,273	238,646	105,426	133,220	25,428
Under $2,000	3,334	3,334	27,573	4,366	2,203	2,163	27
$2,000 under $5,000	6,889	6,889	87,344	25,495	16,976	8,519	834
$5,000 under $10,000	11,708	11,708	159,752	84,000	34,348	49,652	6,234
$10,000 under $20,000	6,698	6,698	177,727	88,649	33,780	54,869	10,972
$20,000 under $50,000	1,043	1,043	91,854	27,992	15,221	12,771	4,634
$50,000 under $100,000	79	79	21,142	5,468	2,513	2,955	1,551
$100,000 under $500,000	15	15	3,881	2,676	385	2,291	1,176
$500,000 under $1,000,000	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-
MANUFACTURING							
With and without adjusted gross income, total	182,367	183,466	6,701,707	1,902,023	734,199	1,167,824	278,910
Adjusted gross income, total	174,462	175,543	6,201,459	1,953,686	789,480	1,164,206	278,910
Under $2,000	16,327	16,327	250,509	18,331	6,995	11,336	13
$2,000 under $5,000	31,470	31,628	625,577	108,976	45,126	63,850	3,471
$5,000 under $10,000	51,900	52,339	1,077,518	390,015	128,822	261,193	30,567
$10,000 under $20,000	54,768	54,980	1,793,625	745,743	260,557	485,186	87,816
$20,000 under $50,000	17,646	17,869	1,747,271	488,822	259,504	229,318	89,951
$50,000 under $100,000	1,920	1,955	498,657	124,997	64,207	60,790	36,935
$100,000 under $500,000	415	428	205,833	61,972	24,469	37,503	24,191
$500,000 under $1,000,000	14	14	1,976	9,276	40	9,236	3,820
$1,000,000 or more	2	3	493	5,554	[1]240	5,794	2,146
No adjusted gross income	7,905	7,923	500,248	[2]51,663	[1]55,281	3,618	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry and size of adjusted gross income	Number of—		Business receipts	Adjusted gross income			Income tax after credits
	Returns	Businesses		Total	Net profit (less loss)	Other income or loss	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
MANUFACTURING—Continued							
Food and Kindred Products							
With and without adjusted gross income, total	8,560	8,634	984,832	80,030	47,129	32,901	13,614
Adjusted gross income, total	8,252	8,323	918,148	86,214	52,489	33,725	13,614
Under $2,000	1,153	1,153	40,277	1,473	29	1,444	-
$2,000 under $5,000	2,591	2,591	124,294	8,054	4,908	3,146	158
$5,000 under $10,000	3,450	3,513	334,972	36,566	21,963	14,603	3,799
$10,000 under $20,000							
$20,000 under $50,000	922	927	317,895	28,841	19,836	9,005	5,771
$50,000 under $100,000	110	110	84,518	7,275	4,102	3,173	2,300
$100,000 under $500,000	26	29	16,192	4,005	1,651	2,354	1,586
$500,000 under $1,000,000	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-
Apparel and Other Textile Products							
With and without adjusted gross income, total	8,100	8,227	419,723	92,869	43,429	49,440	14,895
Adjusted gross income, total	7,758	7,885	396,516	94,726	45,888	48,838	14,895
Under $2,000	2,085	2,085	42,548	6,086	4,416	1,670	208
$2,000 under $5,000							
$5,000 under $10,000	2,352	2,478	44,460	16,238	5,388	10,850	1,462
$10,000 under $20,000	2,298	2,298	99,302	33,007	13,504	19,503	4,086
$20,000 under $50,000	869	869	127,520	25,876	14,568	11,308	4,536
$50,000 under $100,000	113	114	42,662	7,001	4,859	2,142	2,112
$100,000 under $500,000	40	40	39,291	5,894	3,133	2,761	2,288
$500,000 under $1,000,000	1	1	733	624	20	604	203
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-
Lumber and Wood Products, Except Furniture							
With and without adjusted gross income, total	48,583	48,597	1,566,361	307,354	128,904	178,450	37,655
Adjusted gross income, total	45,340	45,352	1,384,066	323,553	148,373	175,180	37,655
Under $2,000	8,210	8,210	107,938	8,969	5,522	3,447	9
$2,000 under $5,000	15,264	15,273	245,788	52,574	17,034	35,540	1,766
$5,000 under $10,000	11,870	11,870	258,347	84,731	29,786	54,945	6,157
$10,000 under $20,000	7,840	7,840	394,209	104,403	50,115	54,288	12,710
$20,000 under $50,000	1,916	1,919	287,793	50,549	36,281	14,268	9,124
$50,000 under $100,000	194	194	65,702	12,541	7,631	4,910	3,622
$100,000 under $500,000	43	43	23,952	6,389	2,064	4,325	2,546
$500,000 under $1,000,000	2	2	336	1,377	[1]61	1,438	378
$1,000,000 or more	1	1	1	2,020	1	2,019	1,343
No adjusted gross income	3,243	3,245	182,295	[2]16,199	[1]19,469	3,270	-
Furniture and Fixtures							
With and without adjusted gross income, total	7,045	7,045	237,044	61,497	25,931	35,566	7,310
Adjusted gross income, total	6,910	6,910	223,855	63,103	28,497	34,606	7,310
Under $2,000	2,317	2,317	54,978	5,495	3,583	1,912	132
$2,000 under $5,000							
$5,000 under $10,000	2,209	2,209	33,848	17,145	6,956	10,189	1,109
$10,000 under $20,000	1,757	1,757	64,792	22,390	7,666	14,724	2,382
$20,000 under $50,000	589	589	50,834	15,111	8,306	6,805	2,782
$50,000 under $100,000	29	29	12,330	1,697	1,516	181	462
$100,000 under $500,000	9	9	7,073	1,265	470	795	443
$500,000 under $1,000,000	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-
Printing, Publishing, and Allied Industries							
With and without adjusted gross income, total	31,095	31,305	824,158	372,985	123,803	249,182	54,140
Adjusted gross income, total	29,278	29,488	776,692	379,495	130,040	249,455	54,140
Under $2,000	4,557	4,683	55,743	12,982	4,386	8,596	409
$2,000 under $5,000							
$5,000 under $10,000	9,188	9,250	198,487	71,312	21,677	49,635	5,798
$10,000 under $20,000	11,500	11,501	267,232	158,011	48,380	109,631	18,098
$20,000 under $50,000	3,640	3,640	207,935	99,554	47,400	52,154	18,307
$50,000 under $100,000	325	345	36,794	21,314	6,511	14,803	6,224
$100,000 under $500,000	63	63	9,521	10,282	1,824	8,458	3,406
$500,000 under $1,000,000	4	4	488	2,506	103	2,403	1,095
$1,000,000 or more	1	2	492	3,534	[1]241	3,775	803
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-
Stone, Clay, and Glass Products							
With and without adjusted gross income, total	9,645	9,668	322,693	114,074	25,202	88,872	18,010
Adjusted gross income, total	9,362	9,385	295,538	116,138	27,630	88,508	18,010
Under $2,000	1,956	1,978	30,597	4,627	745	3,882	288
$2,000 under $5,000							
$5,000 under $10,000	3,118	3,118	57,292	26,139	198	25,941	2,649
$10,000 under $20,000	3,205	3,205	49,045	45,428	7,600	37,828	5,426
$20,000 under $50,000	911	911	105,251	26,229	12,517	13,712	4,968
$50,000 under $100,000	141	142	38,801	9,199	4,279	4,920	2,622
$100,000 under $500,000	31	31	14,552	4,516	2,291	2,225	2,057
$500,000 under $1,000,000	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry and size of adjusted gross income	Number of—		Business receipts	Adjusted gross income			Income tax after credits
	Returns	Businesses		Total	Net profit (less loss)	Other income or loss	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
MANUFACTURING—Continued							
Fabricated Metal Products							
With and without adjusted gross income, total	8,052	8,052	358,208	114,680	52,637	62,043	19,544
Adjusted gross income, total	7,805	7,805	328,598	116,981	57,081	59,900	19,544
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	-
$2,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	2,331	2,331	68,323	18,162	12,391	5,771	1,559
$10,000 under $20,000	3,585	3,585	91,287	48,555	18,058	30,497	5,856
$20,000 under $50,000	1,212	1,212	113,905	33,645	18,712	14,933	6,465
$50,000 under $100,000	155	155	31,379	10,132	6,095	4,037	3,261
$100,000 under $500,000	34	34	9,919	4,846	1,995	2,851	1,822
$500,000 under $1,000,000	1	1	-	989	[1]12	1,001	564
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-
Machinery, Except Electrical							
With and without adjusted gross income, total	25,137	25,232	842,294	301,262	154,875	146,387	44,034
Adjusted gross income, total	24,593	24,686	803,625	306,191	160,050	146,141	44,034
Under $2,000	3,870	3,870	55,482	9,437	5,284	4,153	176
$2,000 under $5,000							
$5,000 under $10,000	7,893	7,893	151,807	60,270	27,185	33,085	4,242
$10,000 under $20,000	9,444	9,444	241,695	127,907	54,877	73,030	15,143
$20,000 under $50,000	3,018	3,109	243,649	81,347	51,957	29,390	15,172
$50,000 under $100,000	321	321	93,075	20,463	16,550	3,913	6,324
$100,000 under $500,000	47	49	17,917	6,767	4,197	2,570	2,977
$500,000 under $1,000,000	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-
Manufacturing, not Elsewhere Classified							
With and without adjusted gross income, total	20,866	20,995	560,657	256,772	76,834	179,938	35,928
Adjusted gross income, total	20,429	20,558	548,102	258,850	78,623	180,227	35,928
Under $2,000	2,659	2,659	41,691	8,960	3,317	5,643	114
$2,000 under $5,000							
$5,000 under $10,000	6,087	6,087	90,774	43,671	14,136	29,535	3,545
$10,000 under $20,000	9,297	9,422	208,505	125,510	28,957	96,553	14,489
$20,000 under $50,000	2,169	2,169	127,749	59,414	24,191	35,223	10,376
$50,000 under $100,000	154	155	36,612	10,138	4,797	5,341	3,041
$100,000 under $500,000	59	62	42,354	8,439	3,217	5,222	3,352
$500,000 under $1,000,000	4	4	417	2,718	8	2,710	1,011
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES							
With and without adjusted gross income, total	293,560	296,216	6,497,338	2,361,933	895,410	1,466,523	293,357
Adjusted gross income, total	282,783	285,231	6,119,967	2,421,293	944,518	1,476,775	293,357
Under $2,000	34,886	34,890	384,597	38,125	8,799	29,326	63
$2,000 under $5,000	64,664	65,356	938,528	224,354	118,280	106,074	7,274
$5,000 under $10,000	100,841	102,256	1,646,087	741,879	283,131	458,748	58,029
$10,000 under $20,000	67,488	67,647	1,723,112	897,971	323,691	574,280	109,798
$20,000 under $50,000	13,351	13,474	1,129,473	370,423	173,214	197,209	68,447
$50,000 under $100,000	1,227	1,268	229,393	80,220	28,172	52,048	23,144
$100,000 under $500,000	313	325	66,767	49,194	9,174	40,020	18,415
$500,000 under $1,000,000	8	8	1,069	6,054	96	5,958	2,416
$1,000,000 or more	5	7	941	13,073	[1]39	13,112	5,771
No adjusted gross income	10,777	10,985	377,371	[2]59,360	[1]49,108	[3]10,252	-
Taxicabs							
With and without adjusted gross income, total	31,481	31,527	289,830	185,358	78,652	106,706	17,351
Adjusted gross income, total	31,219	31,265	288,528	186,045	78,767	107,278	17,351
Under $2,000	5,277	5,277	24,439	6,023	4,169	1,854	19
$2,000 under $5,000	10,012	10,012	87,752	36,614	20,812	15,802	1,899
$5,000 under $10,000	11,833	11,834	119,671	83,056	40,537	42,519	6,908
$10,000 under $20,000	3,743	3,743	38,570	50,903	10,945	39,958	6,789
$20,000 under $50,000	350	395	16,784	9,000	2,039	6,961	1,553
$50,000 under $100,000							
$100,000 under $500,000	4	4	1,312	449	265	184	183
$500,000 under $1,000,000	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-
Other Local and Highway Passenger Transit							
With and without adjusted gross income, total	17,431	17,620	237,480	146,235	47,669	98,566	17,101
Adjusted gross income, total	16,496	16,559	220,462	151,743	50,465	101,278	17,101
Under $2,000	4,053	4,053	39,068	12,987	7,867	5,120	360
$2,000 under $5,000							
$5,000 under $10,000	6,784	6,784	67,310	50,123	19,585	30,538	3,721
$10,000 under $20,000	4,928	4,991	68,513	65,951	15,305	50,646	8,081
$20,000 under $50,000	667	667	33,396	17,063	5,711	11,352	3,143
$50,000 under $100,000	64	64	12,175	5,619	1,997	3,622	1,796
$100,000 under $500,000							
$500,000 under $1,000,000	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry and size of adjusted gross income	Number of—		Business receipts	Adjusted gross income			Income tax after credits
	Returns	Businesses		Total	Net profit (less loss)	Other income or loss	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES—Continued							
Trucking, Local and Long Distance							
With and without adjusted gross income, total	202,490	203,181	4,817,664	1,498,785	621,708	877,077	169,238
Adjusted gross income, total	194,411	195,055	4,519,700	1,540,057	661,635	878,422	169,238
Under $2,000	25,397	25,400	322,320	26,485	4,652	21,833	38
$2,000 under $5,000	46,909	47,285	743,696	159,008	81,816	77,192	4,300
$5,000 under $10,000	68,121	68,356	1,185,535	503,380	194,657	308,723	38,973
$10,000 under $20,000	46,323	46,324	1,285,209	611,808	245,598	366,210	74,343
$20,000 under $50,000	6,990	7,013	793,694	188,126	109,922	78,204	34,612
$50,000 under $100,000	585	585	145,894	37,876	18,646	19,230	11,381
$100,000 under $500,000	86	92	43,352	13,374	6,344	7,030	5,591
$500,000 under $1,000,000	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	8,079	8,126	297,964	[2]41,272	[1]39,927	[3]1,345	-
Water Transportation							
With and without adjusted gross income, total	10,195	10,230	171,523	144,314	23,724	120,590	26,478
Adjusted gross income, total	9,665	9,677	163,523	146,924	27,375	119,549	26,478
Under $2,000 / $2,000 under $5,000 / $5,000 under $10,000	4,704	4,704	54,702	27,999	3,549	24,450	2,323
$10,000 under $20,000	3,220	3,220	54,325	43,304	9,202	34,102	5,156
$20,000 under $50,000	1,505	1,508	39,451	44,985	14,496	30,489	8,354
$50,000 under $100,000	158	167	6,916	10,629	[1]246	10,875	2,577
$100,000 under $500,000	72	72	6,721	12,172	130	12,042	4,400
$500,000 under $1,000,000	4	4	988	3,059	180	2,879	1,193
$1,000,000 or more	2	2	420	4,776	64	4,712	2,475
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-
Air Transportation							
With and without adjusted gross income, total	5,525	5,526	150,053	66,457	3,131	63,326	11,076
Adjusted gross income, total	5,411	5,412	144,211	68,439	3,861	64,578	11,076
Under $2,000 / $2,000 under $5,000 / $5,000 under $10,000	3,131	3,132	95,212	14,908	1,368	13,540	763
$10,000 under $20,000	1,639	1,639	39,875	21,252	3,731	17,521	2,451
$20,000 under $50,000	489	489	4,879	14,466	[1]624	15,090	2,348
$50,000 under $100,000	104	104	2,868	6,935	[1]124	7,059	1,976
$100,000 under $500,000	44	44	1,265	7,125	[1]411	7,536	2,503
$500,000 under $1,000,000	3	3	57	2,131	[1]76	2,207	908
$1,000,000 or more	1	1	55	1,622	[1]3	1,625	127
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-
Travel Agencies							
With and without adjusted gross income, total	4,587	4,616	230,454	66,457	19,539	46,918	11,838
Adjusted gross income, total	4,435	4,464	221,626	69,740	20,638	49,102	11,838
Under $2,000	(*)	(*)	(*)	-	-	-	-
$2,000 under $5,000 / $5,000 under $10,000	1,969	1,969	47,767	13,908	4,719	9,189	1,155
$10,000 under $20,000	1,400	1,402	73,275	19,028	4,883	14,145	2,583
$20,000 under $50,000	955	982	83,675	28,062	9,441	18,621	5,600
$50,000 under $100,000	86	86	16,637	5,601	1,624	3,977	1,629
$100,000 under $500,000	24	24	258	3,141	[1]29	3,170	871
$500,000 under $1,000,000	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-
Electric, Gas, and Sanitary Services							
With and without adjusted gross income, total	16,054	16,055	294,710	152,271	60,257	92,014	18,901
Adjusted gross income, total	15,518	15,519	283,275	154,819	60,628	94,191	18,901
Under $2,000 / $2,000 under $5,000	3,015	3,015	25,135	8,304	4,681	3,623	314
$5,000 under $10,000	7,692	7,692	84,972	58,032	15,832	42,200	4,256
$10,000 under $20,000	3,697	3,697	82,666	50,801	21,845	28,956	5,840
$20,000 under $50,000	1,035	1,035	72,733	30,301	15,168	15,133	5,965
$50,000 under $100,000 / $100,000 under $500,000	78	79	17,745	6,517	3,110	3,407	2,211
$500,000 under $1,000,000	1	1	24	864	[1]8	872	315
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-
WHOLESALE TRADE							
With and without adjusted gross income, total	271,510	274,421	21,555,521	3,417,625	1,805,733	1,611,892	552,679
Adjusted gross income, total	261,590	264,345	20,423,007	3,498,206	1,865,251	1,632,955	552,679
Under $2,000	15,553	15,603	491,828	17,011	2,465	14,546	1
$2,000 under $5,000	41,140	42,301	1,475,370	142,727	74,201	68,526	4,214
$5,000 under $10,000	74,130	74,608	3,467,051	546,487	248,689	297,798	42,550
$10,000 under $20,000	83,656	84,156	5,722,291	1,161,091	566,348	594,743	139,043
$20,000 under $50,000	41,552	42,044	6,666,507	1,203,126	744,289	458,837	225,519
$50,000 under $100,000	4,796	4,850	1,977,890	308,060	177,414	130,646	91,727
$100,000 under $500,000	748	765	602,279	108,494	49,546	58,948	44,417
$500,000 under $1,000,000	14	17	19,779	8,965	2,299	6,666	3,955
$1,000,000 or more	1	1	12	2,245	-	2,245	1,253
No adjusted gross income	9,920	10,076	1,132,514	[2]80,581	[1]59,518	[3]21,063	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry and size of adjusted gross income	Number of—		Business receipts	Adjusted gross income			Income tax after credits
	Returns	Businesses		Total	Net profit (less loss)	Other income or loss	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
WHOLESALE TRADE—Continued							
Motor Vehicles and Automotive Equipment							
With and without adjusted gross income, total	18,350	18,574	1,600,473	235,525	140,081	95,444	37,764
Adjusted gross income, total	17,796	18,020	1,541,148	240,007	144,660	95,347	37,764
Under $2,000	3,698	3,698	131,293	10,383	4,976	5,407	425
$2,000 under $5,000							
$5,000 under $10,000	4,932	4,978	223,912	35,942	22,106	13,836	2,400
$10,000 under $20,000	5,615	5,696	460,100	78,023	40,360	37,663	9,443
$20,000 under $50,000	3,220	3,314	584,606	93,506	61,076	32,430	18,441
$50,000 under $100,000	300	301	120,888	18,163	13,029	5,134	5,286
$100,000 under $500,000	31	33	20,349	3,990	3,113	877	1,769
$500,000 under $1,000,000	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-
Drugs, Chemicals, and Allied Products							
With and without adjusted gross income, total	9,920	10,171	360,102	113,669	40,959	72,710	16,319
Adjusted gross income, total	9,587	9,838	346,677	115,489	41,904	73,585	16,319
Under $2,000	2,765	3,016	34,285	6,462	3,224	3,238	108
$2,000 under $5,000							
$5,000 under $10,000	2,271	2,271	50,509	16,536	3,125	13,411	1,160
$10,000 under $20,000	3,195	3,195	91,177	47,644	14,671	32,973	5,261
$20,000 under $50,000	1,204	1,204	133,956	33,723	17,194	16,529	6,173
$50,000 under $100,000	134	134	29,601	8,580	3,138	5,442	2,542
$100,000 under $500,000	18	18	7,149	2,544	552	1,992	1,075
$500,000 under $1,000,000	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-
Piece Goods, Notions, and Apparel							
With and without adjusted gross income, total	14,184	14,480	614,804	197,236	117,350	79,886	31,600
Adjusted gross income, total	13,837	14,133	610,194	199,898	120,269	79,629	31,600
Under $2,000	2,820	3,071	38,392	7,893	2,791	5,102	9
$2,000 under $5,000							
$5,000 under $10,000	3,473	3,473	68,610	25,954	10,222	15,732	1,785
$10,000 under $20,000	4,253	4,253	158,929	57,732	33,193	24,539	6,687
$20,000 under $50,000	2,918	2,963	235,629	81,267	56,973	24,294	14,256
$50,000 under $100,000	332	332	86,594	20,883	14,043	6,840	6,227
$100,000 under $500,000	40	40	20,894	5,558	2,599	2,959	2,248
$500,000 under $1,000,000	1	1	1,146	611	448	163	388
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-
Groceries and Related Products							
With and without adjusted gross income, total	37,837	37,992	4,946,517	430,048	263,925	166,123	64,397
Adjusted gross income, total	36,943	37,086	4,767,226	437,828	268,942	168,886	64,397
Under $2,000	2,182	2,182	134,830	2,375	1,905	470	-
$2,000 under $5,000	4,916	4,917	373,137	17,733	12,269	5,464	582
$5,000 under $10,000	13,117	13,167	951,289	96,867	62,317	34,550	7,757
$10,000 under $20,000	12,293	12,301	1,434,575	165,445	97,031	68,414	19,494
$20,000 under $50,000	3,866	3,946	1,367,946	110,020	67,550	42,470	20,814
$50,000 under $100,000	484	487	371,148	31,059	19,352	11,707	9,402
$100,000 under $500,000	82	83	129,498	12,068	7,700	4,368	5,362
$500,000 under $1,000,000	3	3	4,803	2,261	818	1,443	986
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-
Farm Product Raw Materials							
With and without adjusted gross income, total	12,168	12,311	3,659,547	117,737	41,539	76,198	21,779
Adjusted gross income, total	11,097	11,228	3,182,804	132,455	53,465	78,990	21,779
Under $2,000	3,802	3,855	415,609	12,322	253	12,069	288
$2,000 under $5,000							
$5,000 under $10,000	2,807	2,813	626,948	20,818	8,170	12,648	1,875
$10,000 under $20,000	2,906	2,961	803,120	39,622	16,050	23,572	5,350
$20,000 under $50,000	1,330	1,339	983,305	39,778	22,260	17,518	7,954
$50,000 under $100,000	215	221	303,453	13,244	6,099	7,145	3,832
$100,000 under $500,000	34	36	46,319	5,061	71	4,990	1,794
$500,000 under $1,000,000	3	3	4,050	1,610	562	1,048	686
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	1,071	1,083	476,743	[2]14,718	[1]11,926	[3]2,792	-
Electrical Goods							
With and without adjusted gross income, total	8,713	8,715	401,999	93,406	41,182	52,224	16,065
Adjusted gross income, total	7,698	7,700	377,058	99,520	47,169	52,351	16,065
Under $2,000	2,069	2,069	33,543	5,380	[1]202	5,582	206
$2,000 under $5,000							
$5,000 under $10,000	4,380	4,380	140,928	48,422	17,654	30,768	5,233
$10,000 under $20,000							
$20,000 under $50,000	1,042	1,044	118,068	30,238	18,920	11,318	5,372
$50,000 under $100,000	179	179	70,992	11,434	7,826	3,608	3,493
$100,000 under $500,000	28	28	13,527	4,046	2,971	1,075	1,761
$500,000 under $1,000,000	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry and size of adjusted gross income	Number of—		Business receipts	Adjusted gross income			Income tax after credits
	Returns	Businesses		Total	Net profit (less loss)	Other income or loss	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
WHOLESALE TRADE—Continued							
Hardware, and Plumbing and Heating Equipment							
With and without adjusted gross income, total	6,739	6,786	408,222	98,112	57,436	40,676	16,387
Adjusted gross income, total	6,410	6,412	383,703	99,008	58,409	40,599	16,387
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $5,000	2,002	2,002	64,304	11,751	9,315	2,436	542
$5,000 under $10,000	2,666	2,666	114,147	37,584	16,934	20,650	4,828
$10,000 under $20,000	1,339	1,339	151,620	37,522	25,883	11,639	6,999
$20,000 under $50,000	128	128	40,385	7,989	3,830	4,159	2,243
$50,000 under $100,000	23	24	8,460	3,185	2,001	1,184	1,393
$100,000 under $500,000	1	2	838	588	253	335	381
$500,000 under $1,000,000	-	-	-	-	-	-	-
$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	-
No adjusted gross income							
Machinery, Equipment, and Supplies							
With and without adjusted gross income, total	24,740	24,859	1,560,003	347,451	171,577	175,874	58,003
Adjusted gross income, total	23,937	24,056	1,508,462	354,584	177,797	176,787	58,003
Under $2,000	3,958	4,003	136,208	12,422	6,788	5,634	544
$2,000 under $5,000	7,251	7,274	221,693	53,039	15,046	37,993	3,677
$5,000 under $10,000	7,432	7,435	377,953	105,596	48,817	56,779	12,605
$10,000 under $20,000	4,765	4,811	587,904	140,281	82,378	57,903	26,412
$20,000 under $50,000	429	431	135,112	28,027	17,721	10,306	8,538
$50,000 under $100,000	101	101	49,577	14,506	7,080	7,426	5,949
$100,000 under $500,000	1	1	15	713	[1]33	746	278
$500,000 under $1,000,000	-	-	-	-	-	-	-
$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	-
No adjusted gross income							
Alcoholic Beverages							
With and without adjusted gross income, total	1,987	1,995	620,063	39,449	27,833	11,616	8,685
Adjusted gross income, total	1,955	1,963	603,864	39,666	27,911	11,755	8,685
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	-
$2,000 under $5,000	1,243	1,244	232,791	11,513	6,548	4,965	1,168
$5,000 under $10,000	574	575	214,821	16,632	13,949	2,683	3,310
$10,000 under $20,000	105	110	114,399	7,237	4,711	2,526	2,489
$20,000 under $50,000	32	33	40,487	4,282	2,700	1,582	1,718
$50,000 under $100,000	-	-	-	-	-	-	-
$100,000 under $500,000	-	-	-	-	-	-	-
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	-
$1,000,000 or more							
No adjusted gross income							
Lumber and Construction Materials							
With and without adjusted gross income, total	8,696	8,700	702,550	113,513	56,284	57,229	19,236
Adjusted gross income, total	8,295	8,299	671,293	117,425	59,823	57,602	19,236
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	-
$2,000 under $5,000	3,844	3,844	111,856	21,938	8,901	13,037	1,393
$5,000 under $10,000	2,704	2,704	185,655	36,252	21,420	14,832	3,961
$10,000 under $20,000	1,310	1,312	253,126	39,437	21,577	17,860	7,542
$20,000 under $50,000	205	205	77,912	13,512	6,418	7,094	4,108
$50,000 under $100,000	36	36	20,559	5,091	1,265	3,826	2,079
$100,000 under $500,000	2	4	8,910	1,066	255	811	153
$500,000 under $1,000,000	-	-	-	-	-	-	-
$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	-
No adjusted gross income							
Wholesale Trade, not Elsewhere Classified							
With and without adjusted gross income, total	92,888	93,337	5,819,515	1,189,947	606,437	583,510	1 5,434
Adjusted gross income, total	89,901	90,338	5,604,339	1,214,715	616,915	597,800	195,434
Under $2,000	5,730	5,732	87,412	6,812	985	5,827	-
$2,000 under $5,000	12,885	13,010	383,458	42,161	22,298	19,863	1,198
$5,000 under $10,000	26,032	26,032	895,385	193,165	83,966	109,199	16,046
$10,000 under $20,000	29,080	29,258	1,642,991	405,282	182,836	222,446	49,374
$20,000 under $50,000	14,170	14,274	1,790,397	411,566	246,590	164,976	77,878
$50,000 under $100,000	1,739	1,762	588,945	114,544	65,562	48,982	34,326
$100,000 under $500,000	263	268	215,725	38,364	14,673	23,691	15,121
$500,000 under $1,000,000	1	1	14	576	5	571	238
$1,000,000 or more	1	1	12	2,245	-	2,245	1,253
No adjusted gross income	2,987	2,999	215,176	[2]24,768	[1]10,478	[3]14,290	-
Wholesale Trade not Allocable							
With and without adjusted gross income, total	36,186	36,501	861,726	449,249	241,130	208,119	68,355
Adjusted gross income, total	34,957	35,272	826,239	457,732	247,987	209,745	68,355
Under $2,000	1,998	1,998	31,463	2,034	764	1,270	-
$2,000 under $5,000	7,145	7,396	65,003	25,026	12,963	12,063	684
$5,000 under $10,000	8,851	8,851	154,734	66,190	27,076	39,114	5,119
$10,000 under $20,000	10,414	10,477	261,711	146,238	76,748	69,490	17,045
$20,000 under $50,000	5,922	5,923	245,129	172,097	109,939	62,158	30,820
$50,000 under $100,000	560	560	38,461	34,192	15,685	18,507	9,443
$100,000 under $500,000	65	65	29,735	10,415	4,821	5,594	4,399
$500,000 under $1,000,000	2	2	3	1,540	[1]9	1,549	845
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry and size of adjusted gross income	Number of—		Business receipts	Adjusted gross income			Income tax after credits
	Returns	Businesses		Total	Net profit (less loss)	Other income or loss	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
RETAIL TRADE							
With and without adjusted gross income, total	1,636,695	1,689,230	89,315,223	14,742,602	5,766,606	8,975,996	1,920,486
Adjusted gross income, total	1,563,926	1,612,242	84,974,622	15,090,034	6,064,687	9,025,347	1,920,486
Under $2,000	167,678	172,742	3,942,003	182,341	56,235	126,106	421
$2,000 under $5,000	306,284	315,786	10,046,469	1,078,175	447,873	630,302	37,819
$5,000 under $10,000	506,596	521,905	21,948,718	3,764,267	1,402,713	2,361,554	303,534
$10,000 under $20,000	464,344	476,788	27,524,963	6,295,928	2,203,980	4,091,948	766,158
$20,000 under $50,000	109,407	114,518	17,903,719	3,022,703	1,655,765	1,366,938	569,248
$50,000 under $100,000	8,481	9,258	2,947,659	544,720	251,986	292,734	162,207
$100,000 under $500,000	1,101	1,200	646,509	165,023	45,645	119,378	63,617
$500,000 under $1,000,000	23	30	13,950	15,765	613	15,152	7,077
$1,000,000 or more	12	15	632	21,112	[1]123	21,235	10,405
No adjusted gross income	72,769	76,988	4,340,601	[2]347,432	[1]298,081	[3]49,351	-
Building Materials Dealers							
With and without adjusted gross income, total	22,863	22,885	1,477,079	224,857	103,715	121,142	34,249
Adjusted gross income, total	21,216	21,233	1,403,819	231,018	109,638	121,380	34,249
Under $2,000	1,332	1,332	50,662	1,602	490	1,112	-
$2,000 under $5,000	4,217	4,218	186,504	14,803	5,653	9,150	386
$5,000 under $10,000	7,871	7,873	284,542	55,793	24,181	31,612	3,829
$10,000 under $20,000	5,542	5,542	403,339	73,927	32,348	41,579	9,078
$20,000 under $50,000	1,913	1,916	359,600	57,487	37,027	20,460	11,181
$50,000 under $100,000	307	318	103,838	20,847	8,110	12,737	6,702
$100,000 under $500,000	33	33	15,253	4,981	1,825	3,156	2,133
$500,000 under $1,000,000	-	-	-	-	-	-	-
$1,000,000 or more	1	1	81	1,578	4	1,574	940
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-
Hardware Stores							
With and without adjusted gross income, total	21,113	21,190	1,482,283	219,039	116,626	102,413	32,568
Adjusted gross income, total	19,460	19,537	1,406,074	228,100	126,837	101,263	32,568
Under $2,000	4,053	4,053	164,577	12,337	2,501	9,836	303
$2,000 under $5,000							
$5,000 under $10,000	6,313	6,359	350,392	46,184	29,211	16,973	3,937
$10,000 under $20,000	6,319	6,319	469,330	85,124	44,573	40,551	10,827
$20,000 under $50,000	2,595	2,621	368,448	71,078	45,067	26,011	13,165
$50,000 under $100,000	164	166	46,828	10,392	5,195	5,197	3,063
$100,000 under $500,000	15	18	6,353	2,126	292	1,834	833
$500,000 under $1,000,000	1	1	146	859	[1]2	861	440
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-
Farm Equipment Dealers							
With and without adjusted gross income, total	9,703	9,719	1,486,857	98,421	43,577	54,844	16,765
Adjusted gross income, total	8,876	8,892	1,378,261	108,255	53,959	54,296	16,765
Under $2,000	1,431	1,432	147,309	2,270	2,012	258	67
$2,000 under $5,000							
$5,000 under $10,000	3,498	3,498	277,695	27,315	8,775	18,540	2,156
$10,000 under $20,000	2,627	2,630	490,441	36,512	19,039	17,473	4,900
$20,000 under $50,000	1,232	1,238	408,823	36,008	21,538	14,470	7,741
$50,000 under $100,000	80	82	47,668	4,678	2,304	2,374	1,284
$100,000 under $500,000	7	7	5,025	845	374	471	343
$500,000 under $1,000,000	1	5	1,300	627	[1]83	710	274
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-
Mail Order Houses							
With and without adjusted gross income, total	8,175	8,184	91,517	99,330	9,256	90,074	12,885
Adjusted gross income, total	8,175	8,184	91,517	99,330	9,256	90,074	12,885
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	-
$2,000 under $5,000	2,937	2,937	48,073	15,683	2,747	12,936	824
$5,000 under $10,000							
$10,000 under $20,000	4,085	4,085	15,781	55,880	3,040	52,840	6,407
$20,000 under $50,000	835	835	16,705	22,297	2,279	20,018	3,910
$50,000 under $100,000	55	64	4,866	3,538	533	3,005	951
$100,000 under $500,000	12	12	3,461	1,798	561	1,237	793
$500,000 under $1,000,000	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	-	-	-	-	-	-	-
Automatic Merchandising Machine Operators							
With and without adjusted gross income, total	17,549	17,767	433,934	189,953	25,978	163,975	24,747
Adjusted gross income, total	17,131	17,349	406,168	194,712	29,190	165,522	24,747
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	-
$2,000 under $5,000	3,063	3,063	27,844	10,416	1,570	8,846	251
$5,000 under $10,000	5,232	5,358	114,088	40,682	6,458	34,224	3,064
$10,000 under $20,000	7,119	7,211	107,598	101,711	9,647	92,064	12,399
$20,000 under $50,000	1,254	1,254	121,311	33,686	9,520	24,166	6,341
$50,000 under $100,000	68	68	18,107	4,889	1,398	3,491	1,634
$100,000 under $500,000	18	18	6,067	2,881	361	2,520	1,058
$500,000 under $1,000,000	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry and size of adjusted gross income	Number of—		Business receipts	Adjusted gross income			Income tax after credits
	Returns	Businesses		Total	Net profit (less loss)	Other income or loss	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
RETAIL TRADE—Continued							
Direct Selling Establishments							
With and without adjusted gross income, total	322,401	326,306	1,493,644	2,965,916	153,713	2,812,203	309,091 e
Adjusted gross income, total	319,223	322,873	1,466,347	2,972,892	155,248	2,817,644	309,091
Under $2,000	26,759	27,010	94,834	32,758	12,227	20,531	100
$2,000 under $5,000	45,469	46,350	269,248	162,326	28,191	134,135	6,369
$5,000 under $10,000	110,462	111,969	491,844	844,845	58,788	786,057	67,506
$10,000 under $20,000	125,728	126,670	521,593	1,653,562	45,215	1,608,347	187,516
$20,000 under $50,000	10,507	10,576	86,867	257,359	10,848	246,511	41,100
$50,000 under $100,000	264	264	699	17,456	[1]161	17,617	4,896
$100,000 under $500,000	34	34	1,262	4,586	140	4,446	1,604
$500,000 under $1,000,000	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	3,178	3,433	27,297	[2]6,976	[1]1,535	[3]5,441	-
Variety and Other General Merchandise Stores							
With and without adjusted gross income, total	52,100	52,581	2,897,225	451,008	199,965	251,043	64,050
Adjusted gross income, total	49,845	50,302	2,786,441	460,956	208,897	252,059	64,050
Under $2,000	7,571	7,618	179,300	8,487	5,124	3,363	-
$2,000 under $5,000	11,277	11,402	371,684	37,783	15,709	22,074	1,090
$5,000 under $10,000	15,148	15,268	800,450	111,783	51,147	60,636	9,421
$10,000 under $20,000	11,343	11,407	694,169	156,669	58,901	97,768	19,972
$20,000 under $50,000	4,032	4,081	595,163	113,581	63,453	50,128	23,089
$50,000 under $100,000	435	484	121,912	26,480	11,889	14,591	7,845
$100,000 under $500,000	38	41	23,732	5,550	2,671	2,879	2,294
$500,000 under $1,000,000	1	1	31	623	3	620	339
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	2,255	2,279	110,784	[2]9,948	[1]8,932	[3]1,016	-
Grocery Stores							
With and without adjusted gross income, total	153,574	155,120	15,004,467	1,099,604	617,326	482,278	141,314
Adjusted gross income, total	143,546	144,988	14,184,298	1,133,553	652,603	480,950	141,314
Under $2,000	24,703	24,774	834,073	25,965	15,001	10,964	72
$2,000 under $5,000	35,776	36,134	1,991,761	123,018	69,195	53,823	4,187
$5,000 under $10,000	45,380	45,730	3,689,403	324,712	168,080	156,632	27,112
$10,000 under $20,000	29,561	29,945	4,180,251	401,528	224,706	176,822	52,224
$20,000 under $50,000	7,304	7,524	2,695,260	200,804	141,476	59,328	38,942
$50,000 under $100,000	749	792	637,953	46,383	29,125	17,258	14,126
$100,000 under $500,000	72	88	155,527	10,631	5,026	5,605	4,364
$500,000 under $1,000,000	1	1	70	512	[1]6	518	287
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	10,028	10,132	820,169	[2]33,949	[1]35,277	1,328	-
Meat and Fish Markets							
With and without adjusted gross income, total	13,370	13,373	1,277,941	123,911	78,944	44,967	15,659
Adjusted gross income, total	13,227	13,230	1,250,157	125,114	79,229	45,885	15,659
Under $2,000	3,401	3,401	173,778	10,749	6,723	4,026	341
$2,000 under $5,000	6,172	6,172	447,259	46,993	26,294	20,699	3,726
$5,000 under $10,000	2,833	2,834	386,123	39,322	27,961	11,361	4,914
$10,000 under $20,000	788	789	217,816	21,921	17,013	4,908	4,215
$20,000 under $50,000	26	27	19,321	1,698	1,113	585	553
$50,000 under $100,000	6	6	5,856	1,144	122	1,022	470
$100,000 under $500,000	-	-	-	-	-	-	-
$500,000 under $1,000,000	1	1	4	3,287	3	3,284	1,440
$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	-
No adjusted gross income							
Fruit Stores and Vegetable Markets							
With and without adjusted gross income, total	7,956	7,956	312,353	48,750	23,012	25,738	5,748
Adjusted gross income, total	7,520	7,520	286,319	50,506	23,979	26,527	5,748
Under $2,000	1,787	1,787	34,449	1,571	1,712	[3]141	-
$2,000 under $5,000	4,348	4,348	152,514	25,724	14,120	11,604	2,080
$5,000 under $10,000	1,166	1,166	64,139	15,895	4,506	11,389	1,793
$10,000 under $20,000	218	218	35,155	6,639	3,641	2,998	1,488
$20,000 under $50,000	-	-	-	-	-	-	-
$50,000 under $100,000	1	1	62	677	-	677	387
$100,000 under $500,000	-	-	-	-	-	-	-
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	-
$1,000,000 or more							
No adjusted gross income							
Candy, Nut, and Confectionery Stores							
With and without adjusted gross income, total	9,008	9,118	245,369	60,576	23,488	37,088	5,974
Adjusted gross income, total	8,755	8,864	243,264	60,751	23,631	37,120	5,974
Under $2,000	4,145	4,208	60,617	8,778	2,375	6,403	281
$2,000 under $5,000	2,416	2,416	83,931	17,870	8,797	9,073	1,601
$5,000 under $10,000	2,183	2,229	97,235	33,324	12,261	21,063	3,835
$10,000 under $20,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$20,000 under $50,000	1	1	102	117	-	117	52
$50,000 under $100,000	-	-	-	-	-	-	-
$100,000 under $500,000	-	-	-	-	-	-	-
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	-
$1,000,000 or more							
No adjusted gross income							

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry and size of adjusted gross income	Number of—		Business receipts	Adjusted gross income			Income tax after credits
	Returns	Businesses		Total	Net profit (less loss)	Other income or loss	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
RETAIL TRADE—Continued							
Retail Bakeries							
With and without adjusted gross income, total	15,016	15,331	566,695	109,059	76,287	32,772	11,829
Adjusted gross income, total	14,548	14,799	552,347	111,917	76,254	35,663	11,829
Under $2,000	2,168	2,168	46,698	2,726	[1]455	3,181	23
$2,000 under $5,000	4,273	4,273	86,977	15,477	10,822	4,655	456
$5,000 under $10,000	4,327	4,522	143,659	31,496	22,577	8,919	2,493
$10,000 under $20,000	2,985	3,030	183,845	40,232	27,718	12,514	4,753
$20,000 under $50,000	759	761	85,250	19,827	14,624	5,203	3,535
$50,000 under $100,000	36	45	5,918	2,159	968	1,191	569
$100,000 under $500,000	-	-	-	-	-	-	-
$500,000 under $1,000,000	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-
Dairy Products and Other Food Stores							
With and without adjusted gross income, total	8,196	8,219	325,228	76,129	28,828	47,301	11,082
Adjusted gross income, total	7,880	7,903	319,384	76,407	28,691	47,716	11,082
Under $2,000	3,076	3,076	46,890	9,956	2,465	7,491	160
$2,000 under $5,000	2,486	2,486	72,159	18,619	6,241	12,378	2,002
$5,000 under $10,000	1,740	1,740	135,967	25,280	12,568	12,712	3,108
$10,000 under $20,000	497	520	50,789	14,165	6,291	7,874	2,596
$20,000 under $50,000	76	76	12,929	5,274	1,192	4,082	1,707
$50,000 under $100,000	4	4	650	538	[1]66	604	172
$100,000 under $500,000	-	-	-	-	-	-	-
$500,000 under $1,000,000	1	1	-	2,575	-	2,575	1,337
$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	-
No adjusted gross income							
Motor Vehicle Dealers							
With and without adjusted gross income, total	39,631	39,732	5,785,810	347,097	164,132	182,965	53,513
Adjusted gross income, total	36,625	36,713	5,292,948	375,103	188,162	186,941	53,513
Under $2,000	4,132	4,132	273,666	4,012	[1]401	4,413	1
$2,000 under $5,000	8,423	8,426	478,198	29,110	9,129	19,981	933
$5,000 under $10,000	10,734	10,780	1,039,564	79,814	30,169	49,645	6,187
$10,000 under $20,000	9,134	9,145	1,469,706	124,473	63,529	60,944	14,915
$20,000 under $50,000	3,793	3,820	1,602,880	107,415	68,508	38,907	21,169
$50,000 under $100,000	356	357	344,525	22,816	14,013	8,803	7,056
$100,000 under $500,000	53	53	84,409	7,463	3,215	4,248	3,252
$500,000 under $1,000,000	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	3,006	3,019	492,862	[2]28,006	[1]24,030	[3]3,976	-
Tire, Battery, and Accessory Dealers							
With and without adjusted gross income, total	17,522	17,770	1,352,581	188,330	116,296	72,034	29,026
Adjusted gross income, total	16,922	17,147	1,288,378	193,462	119,416	74,046	29,026
Under $2,000	1,852	1,852	32,347	2,593	2,258	335	32
$2,000 under $5,000	2,793	2,793	67,681	10,107	1,867	8,240	489
$5,000 under $10,000	4,609	4,609	216,602	35,637	16,815	18,822	3,101
$10,000 under $20,000	5,325	5,418	483,139	72,399	44,123	28,276	9,294
$20,000 under $50,000	2,135	2,253	410,480	56,435	42,605	13,830	10,414
$50,000 under $100,000	197	209	72,788	13,738	11,143	2,595	4,504
$100,000 under $500,000	10	10	5,093	1,506	611	895	644
$500,000 under $1,000,000	-	-	-	-	-	-	-
$1,000,000 or more	1	3	248	1,047	[1]6	1,053	548
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-
Gasoline Service Stations							
With and without adjusted gross income, total	197,560	203,636	20,094,355	1,659,380	983,812	675,568	191,973
Adjusted gross income, total	189,376	195,019	19,384,059	1,689,029	1,013,581	675,448	191,973
Under $2,000	16,762	17,413	774,552	17,864	3,070	14,794	58
$2,000 under $5,000	38,258	39,520	2,344,213	139,196	75,571	63,625	4,680
$5,000 under $10,000	72,213	73,946	6,220,715	529,785	305,751	224,034	40,222
$10,000 under $20,000	51,337	52,876	7,164,386	694,650	434,315	260,335	85,278
$20,000 under $50,000	10,425	10,842	2,665,131	276,092	183,611	92,481	50,801
$50,000 under $100,000	325	361	158,049	21,087	9,104	11,983	6,352
$100,000 under $500,000	53	58	56,923	7,914	2,159	5,755	3,273
$500,000 under $1,000,000	2	2	81	1,370	5	1,365	779
$1,000,000 or more	1	1	9	1,071	[1]5	1,076	530
No adjusted gross income	8,184	8,617	710,296	[2]29,649	[1]29,769	120	-
Other Automotive Dealers							
With and without adjusted gross income, total	21,857	22,143	1,722,135	252,238	68,369	183,869	39,685
Adjusted gross income, total	20,837	21,056	1,576,772	262,070	78,081	183,989	39,685
Under $2,000	1,670	1,670	66,662	1,713	[1]645	2,358	-
$2,000 under $5,000	3,679	3,736	141,557	13,112	[1]1,470	14,582	518
$5,000 under $10,000	4,809	4,810	272,331	37,446	9,200	28,246	3,067
$10,000 under $20,000	7,614	7,739	410,437	103,478	18,571	84,907	12,519
$20,000 under $50,000	2,691	2,714	531,565	78,698	39,759	38,939	15,053
$50,000 under $100,000	334	347	136,785	21,737	10,874	10,863	6,373
$100,000 under $500,000	40	40	17,435	5,886	1,792	4,094	2,155
$500,000 under $1,000,000	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry and size of adjusted gross income	Number of—		Business receipts	Adjusted gross income			Income tax after credits
	Returns	Businesses		Total	Net profit (less loss)	Other income or loss	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
RETAIL TRADE—Continued							
Women's Ready-to-Wear and Accessory Stores, and Fur Shops							
With and without adjusted gross income, total	19,919	20,093	1,135,683	240,100	99,134	140,966	38,892
Adjusted gross income, total	19,353	19,527	1,116,518	244,801	100,803	143,998	38,892
Under $2,000	4,614	4,660	125,888	12,926	6,648	6,278	480
$2,000 under $5,000							
$5,000 under $10,000	5,242	5,242	216,863	40,608	10,844	29,764	3,512
$10,000 under $20,000	6,315	6,361	383,698	88,526	35,624	52,902	11,467
$20,000 under $50,000	2,841	2,886	319,667	79,181	38,774	40,407	15,994
$50,000 under $100,000	311	347	59,894	19,276	7,491	11,785	5,618
$100,000 under $500,000	30	31	10,508	4,284	1,422	2,862	1,821
$500,000 under $1,000,000	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-
Other Apparel and Accessory Stores							
With and without adjusted gross income, total	32,202	32,459	2,085,300	369,054	213,196	155,858	61,020
Adjusted gross income, total	30,819	31,027	2,020,937	382,220	225,897	156,323	61,020
Under $2,000	3,564	3,566	44,382	3,663	2,096	1,567	1
$2,000 under $5,000	4,313	4,382	125,560	14,776	4,355	10,421	542
$5,000 under $10,000	7,097	7,097	375,001	53,364	32,102	21,262	4,594
$10,000 under $20,000	11,466	11,488	750,345	159,925	89,367	70,558	20,820
$20,000 under $50,000	3,969	4,039	574,099	118,444	79,888	38,556	24,265
$50,000 under $100,000	348	387	119,704	22,420	14,081	8,339	6,760
$100,000 under $500,000	62	68	31,846	9,628	4,008	5,620	4,038
$500,000 under $1,000,000	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-
Furniture Stores							
With and without adjusted gross income, total	25,344	25,400	1,738,091	274,469	136,114	138,355	49,263
Adjusted gross income, total	23,588	23,635	1,631,227	299,541	149,716	149,825	49,263
Under $2,000	2,602	2,647	56,385	2,723	1,659	1,064	-
$2,000 under $5,000	4,351	4,351	183,624	16,476	11,874	4,602	435
$5,000 under $10,000	6,437	6,437	280,392	48,050	18,087	29,963	4,078
$10,000 under $20,000	6,017	6,017	428,056	83,556	39,790	43,766	10,572
$20,000 under $50,000	3,731	3,731	549,724	110,029	65,316	44,713	21,593
$50,000 under $100,000	389	389	113,440	26,577	11,110	15,467	8,071
$100,000 under $500,000	59	61	19,474	10,227	1,879	8,348	3,768
$500,000 under $1,000,000	1	1	65	686	[1]11	697	183
$1,000,000 or more	1	1	67	1,217	12	1,205	563
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-
Home Furnishings and Equipment Stores, Except Appliances							
With and without adjusted gross income, total	20,359	20,362	815,619	203,413	81,558	121,855	26,294
Adjusted gross income, total	19,360	19,360	779,731	208,016	86,289	121,727	26,294
Under $2,000	4,662	4,662	104,123	12,282	6,804	5,478	179
$2,000 under $5,000							
$5,000 under $10,000	6,673	6,673	227,196	53,112	27,320	25,792	3,949
$10,000 under $20,000	6,346	6,346	262,996	87,428	30,867	56,561	10,295
$20,000 under $50,000	1,520	1,520	160,542	42,394	18,742	23,652	7,797
$50,000 under $100,000	135	135	21,844	8,600	2,143	6,457	2,433
$100,000 under $500,000	23	23	3,018	3,078	439	2,639	1,107
$500,000 under $1,000,000	-	-	-	-	-	-	-
$1,000,000 or more	1	1	12	1,122	[1]26	1,148	534
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-
Household Appliance, Radio, TV, and Music Stores							
With and without adjusted gross income, total	34,062	34,382	2,122,646	320,103	169,991	150,112	43,263
Adjusted gross income, total	31,097	31,408	1,984,018	331,950	184,646	147,304	43,263
Under $2,000	1,779	1,779	70,559	2,083	[1]23	2,106	-
$2,000 under $5,000	5,678	5,688	195,901	19,347	8,929	10,418	442
$5,000 under $10,000	10,372	10,543	461,907	74,364	38,235	36,129	5,199
$10,000 under $20,000	10,157	10,157	665,910	141,947	73,259	68,688	17,803
$20,000 under $50,000	2,916	3,031	516,996	80,089	56,917	23,172	15,437
$50,000 under $100,000	176	188	63,317	11,386	6,322	5,064	3,363
$100,000 under $500,000	18	21	9,416	2,200	1,018	1,182	895
$500,000 under $1,000,000	1	1	12	534	[1]11	545	124
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	2,965	2,974	138,628	[2]11,847	[1]14,655	2,808	-
Eating Places							
With and without adjusted gross income, total	183,933	188,719	7,911,917	1,447,166	660,631	786,535	181,190
Adjusted gross income, total	171,160	175,563	7,420,434	1,494,027	699,573	794,454	181,190
Under $2,000	20,811	21,279	446,982	22,318	4,457	17,861	23
$2,000 under $5,000	43,153	44,133	1,105,785	150,224	66,426	83,798	5,070
$5,000 under $10,000	55,533	56,864	2,057,467	402,257	183,723	218,534	30,281
$10,000 under $20,000	40,563	41,478	2,264,562	550,794	250,609	300,185	65,175
$20,000 under $50,000	9,942	10,512	1,246,495	278,616	157,070	121,546	52,407
$50,000 under $100,000	1,009	1,138	248,320	64,285	31,507	32,778	18,503
$100,000 under $500,000	143	153	48,830	20,763	5,798	14,965	7,803
$500,000 under $1,000,000	5	5	1,867	3,406	6	3,400	1,164
$1,000,000 or more	1	1	126	1,364	[1]23	1,387	764
No adjusted gross income	12,773	13,156	491,483	[2]46,861	[1]38,942	[3]7,919	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry and size of adjusted gross income	Number of—		Business receipts	Adjusted gross income			Income tax after credits
	Returns	Businesses		Total	Net profit (less loss)	Other income or loss	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
RETAIL TRADE—Continued							
Drinking Places							
With and without adjusted gross income, total	96,189	97,250	3,558,249	680,304	346,694	333,610	84,236
Adjusted gross income, total	89,555	90,289	3,336,333	703,158	362,342	340,816	84,236
Under $2,000	12,174	12,174	262,553	12,773	3,732	9,041	26
$2,000 under $5,000	24,536	24,708	630,019	84,413	44,863	39,550	3,742
$5,000 under $10,000	28,572	28,853	1,040,687	209,484	108,888	100,596	18,146
$10,000 under $20,000	20,130	20,262	952,096	272,051	137,973	134,078	36,426
$20,000 under $50,000	3,910	4,047	413,236	106,429	63,619	42,810	20,120
$50,000 under $100,000	205	217	31,395	13,731	2,463	11,268	4,136
$100,000 under $500,000	28	28	6,347	4,277	804	3,473	1,640
$500,000 under $1,000,000	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	6,634	6,961	221,916	[2]22,854	[1]15,648	[3]7,206	-
Drug and Proprietary Stores							
With and without adjusted gross income, total	20,289	20,582	2,504,214	369,437	284,178	85,259	64,995
Adjusted gross income, total	19,985	20,269	2,460,073	370,657	282,917	87,740	64,995
Under $2,000	1,739	1,739	120,314	4,638	2,839	1,799	175
$2,000 under $5,000							
$5,000 under $10,000	3,403	3,494	260,117	26,496	17,006	9,490	2,063
$10,000 under $20,000	8,164	8,213	835,634	120,134	87,809	32,325	15,039
$20,000 under $50,000	6,062	6,179	1,073,276	177,953	147,700	30,253	34,587
$50,000 under $100,000	587	614	156,495	37,429	25,661	11,768	11,516
$100,000 under $500,000	30	30	14,237	4,007	1,902	2,105	1,615
$500,000 under $1,000,000	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-
Liquor Stores							
With and without adjusted gross income, total	26,389	26,966	2,984,864	313,083	177,382	135,701	49,987
Adjusted gross income, total	25,137	25,709	2,888,087	320,138	180,594	139,544	49,987
Under $2,000	1,690	1,691	65,827	1,631	1,181	450	-
$2,000 under $5,000	3,173	3,307	234,311	12,026	7,409	4,617	482
$5,000 under $10,000	7,580	7,658	578,947	55,585	31,380	24,205	4,656
$10,000 under $20,000	8,842	8,934	1,054,174	122,339	69,736	52,603	15,674
$20,000 under $50,000	3,521	3,766	800,756	101,812	59,523	42,289	20,490
$50,000 under $100,000	273	291	109,710	18,035	8,503	9,532	5,295
$100,000 under $500,000	57	61	44,211	8,163	2,864	5,299	3,158
$500,000 under $1,000,000	1	1	151	547	[1]2	549	232
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-
Antique and Secondhand Stores							
With and without adjusted gross income, total	45,786	45,855	592,911	389,889	44,866	345,023	54,645
Adjusted gross income, total	43,370	43,416	552,874	400,953	54,006	346,947	54,645
Under $2,000	7,406	7,406	41,792	8,134	945	7,189	17
$2,000 under $5,000	7,663	7,663	79,875	25,231	10,177	15,054	881
$5,000 under $10,000	14,795	14,795	173,904	107,823	10,896	96,927	9,032
$10,000 under $20,000	9,749	9,749	129,780	130,963	14,883	116,080	16,233
$20,000 under $50,000	3,332	3,378	107,480	91,942	14,056	77,886	16,251
$50,000 under $100,000	355	355	14,961	23,421	2,479	20,942	7,039
$100,000 under $500,000	69	69	5,080	11,823	579	11,244	4,244
$500,000 under $1,000,000	-	-	-	-	-	-	-
$1,000,000 or more	1	1	2	1,616	[1]9	1,625	948
No adjusted gross income	2,416	2,439	40,037	[2]11,064	[1]9,140	[3]1,924	-
Sporting Goods Stores and Bicycle Shops							
With and without adjusted gross income, total	25,233	25,324	770,908	242,321	63,793	178,528	32,719
Adjusted gross income, total	24,056	24,144	745,623	252,563	70,495	182,068	32,719
Under $2,000	2,750	2,750	29,108	2,212	[1]405	2,617	-
$2,000 under $5,000	3,646	3,646	69,765	12,920	882	12,038	276
$5,000 under $10,000	6,251	6,314	158,826	46,904	12,025	34,879	3,871
$10,000 under $20,000	9,451	9,451	267,625	131,360	31,402	99,958	16,059
$20,000 under $50,000	1,858	1,881	200,200	51,101	24,308	26,793	9,618
$50,000 under $100,000	91	91	18,155	5,461	2,158	3,303	1,747
$100,000 under $500,000	7	9	1,925	1,132	136	996	375
$500,000 under $1,000,000	2	2	19	1,473	[1]11	1,484	773
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-
Jewelry Stores							
With and without adjusted gross income, total	15,066	15,194	597,933	166,357	100,615	65,742	24,974
Adjusted gross income, total	14,265	14,392	581,966	171,617	106,753	64,864	24,974
Under $2,000	2,800	2,800	44,050	7,887	5,211	2,676	344
$2,000 under $5,000							
$5,000 under $10,000	4,104	4,230	99,830	30,967	17,820	13,147	2,434
$10,000 under $20,000	5,345	5,345	216,838	73,371	40,330	33,041	9,519
$20,000 under $50,000	1,853	1,853	189,720	49,191	37,236	11,955	9,831
$50,000 under $100,000	155	156	26,362	8,935	5,818	3,117	2,361
$100,000 under $500,000	8	8	5,166	1,266	338	928	485
$500,000 under $1,000,000	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry and size of adjusted gross income	Number of—		Business receipts	Adjusted gross income			Income tax after credits
	Returns	Businesses		Total	Net profit (less loss)	Other income or loss	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
RETAIL TRADE—Continued							
Fuel and Ice Dealers							
With and without adjusted gross income, total	14,324	14,377	815,304	147,082	68,107	78,975	21,323
Adjusted gross income, total	14,168	14,221	787,370	149,445	70,569	78,876	21,323
Under $2,000	4,716	4,716	105,168	14,089	4,938	9,151	413
$2,000 under $5,000							
$5,000 under $10,000	3,894	3,894	174,948	27,497	14,957	12,540	1,859
$10,000 under $20,000	3,845	3,891	203,669	51,920	18,487	33,433	6,304
$20,000 under $50,000	1,560	1,560	240,942	44,575	25,801	18,774	8,739
$50,000 under $100,000	137	143	43,510	8,475	4,846	3,629	2,579
$100,000 under $500,000	15	15	9,207	2,073	804	1,269	930
$500,000 under $1,000,000	1	2	9,926	816	736	80	499
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-
Florists							
With and without adjusted gross income, total	20,873	21,006	772,123	189,654	79,995	109,659	26,290
Adjusted gross income, total	19,420	19,553	730,982	194,372	83,333	111,039	26,290
Under $2,000	5,469	5,469	135,639	15,442	7,919	7,523	650
$2,000 under $5,000							
$5,000 under $10,000	6,197	6,260	143,774	47,268	12,797	34,471	4,584
$10,000 under $20,000	6,022	6,046	273,402	80,916	33,081	47,835	10,610
$20,000 under $50,000	1,656	1,702	166,757	45,860	27,557	18,303	8,898
$50,000 under $100,000	66	66	7,661	3,656	1,367	2,289	1,073
$100,000 under $500,000	10	10	3,749	1,230	612	618	475
$500,000 under $1,000,000	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-
Retail Trade, not Elsewhere Classified							
With and without adjusted gross income, total	121,726	122,761	4,000,588	1,226,618	343,409	883,209	174,014
Adjusted gross income, total	116,919	117,943	3,803,964	1,255,204	358,648	896,556	174,014
Under $2,000	13,184	13,354	119,210	14,132	[1]1,740	15,872	53
$2,000 under $5,000	20,978	21,040	379,511	75,247	17,598	57,649	2,504
$5,000 under $10,000	35,304	35,417	835,413	266,540	62,484	204,056	23,063
$10,000 under $20,000	35,548	36,098	1,315,499	498,393	141,133	357,260	62,372
$20,000 under $50,000	10,804	10,896	944,938	306,687	117,180	189,507	56,406
$50,000 under $100,000	924	957	163,750	59,743	18,111	41,632	17,122
$100,000 under $500,000	172	174	45,365	27,345	3,965	23,380	9,658
$500,000 under $1,000,000	3	4	198	2,034	[1]10	2,044	756
$1,000,000 or more	2	3	80	5,083	[1]73	5,156	2,080
No adjusted gross income	4,807	4,818	196,624	[2]28,586	[1]15,239	[3]13,347	-
Retail Trade not Allocable							
With and without adjusted gross income, total	20,672	20,682	515,076	156,782	30,467	126,315	20,028
Adjusted gross income, total	19,661	19,671	495,176	164,348	36,169	128,179	20,028
Under $2,000	3,204	3,204	33,220	2,833	1,770	1,063	-
$2,000 under $5,000	3,933	3,933	83,893	14,210	4,337	9,873	542
$5,000 under $10,000	6,571	6,572	166,513	46,571	9,779	36,792	3,585
$10,000 under $20,000	4,818	4,818	134,770	62,558	11,870	50,688	7,490
$20,000 under $50,000	1,029	1,029	69,411	28,712	8,136	20,576	5,355
$50,000 under $100,000	89	98	6,448	5,406	294	5,112	1,373
$100,000 under $500,000	15	15	918	2,204	[1]17	2,221	712
$500,000 under $1,000,000	1	1	-	702	-	702	250
$1,000,000 or more	1	1	3	1,152	-	1,152	721
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-
WHOLESALE AND RETAIL TRADE NOT ALLOCABLE							
With and without adjusted gross income, total	28,539	28,602	645,649	266,411	61,749	204,662	33,302
Adjusted gross income, total	27,367	27,430	599,523	270,175	65,827	204,348	33,302
Under $2,000	2,355	2,355	35,083	2,438	1,364	1,074	-
$2,000 under $5,000	6,051	6,051	87,784	21,078	3,553	17,525	479
$5,000 under $10,000	8,501	8,501	135,973	65,931	12,044	53,887	5,584
$10,000 under $20,000	8,550	8,613	201,585	117,906	24,568	93,338	13,986
$20,000 under $50,000	1,745	1,745	118,670	49,354	21,224	28,130	8,941
$50,000 under $100,000	133	133	13,636	8,524	2,320	6,204	2,288
$100,000 under $500,000	32	32	6,792	4,944	754	4,190	2,024
$500,000 under $1,000,000	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	1,172	1,172	46,126	[2]3,764	[1]4,078	314	-
FINANCE, INSURANCE, AND REAL ESTATE							
With and without adjusted gross income, total	553,275	565,898	8,345,823	7,534,996	2,561,379	4,973,617	1,213,952
Adjusted gross income, total	535,819	547,490	7,839,730	7,760,663	2,675,579	5,085,084	1,213,952
Under $2,000	28,102	28,362	139,292	32,282	6,070	26,212	50
$2,000 under $5,000	71,057	71,876	458,438	251,055	70,183	180,872	6,180
$5,000 under $10,000	138,429	141,362	1,123,149	1,037,811	358,422	679,389	76,688
$10,000 under $20,000	196,729	200,822	2,508,102	2,783,632	914,318	1,869,314	328,789
$20,000 under $50,000	88,800	91,778	2,649,092	2,528,837	1,046,359	1,482,478	450,903
$50,000 under $100,000	10,362	10,813	656,221	672,279	221,881	450,398	183,263
$100,000 under $500,000	2,258	2,391	293,794	361,085	57,122	303,963	129,125
$500,000 under $1,000,000	56	57	7,805	36,548	913	35,635	14,280
$1,000,000 or more	26	29	3,837	57,134	311	56,823	24,674
No adjusted gross income	17,456	18,408	506,093	[2]225,667	[1]114,200	[3]111,467	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry and size of adjusted gross income	Number of—		Business receipts	Adjusted gross income			Income tax after credits
	Returns	Businesses		Total	Net profit (less loss)	Other income or loss	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
FINANCE, INSURANCE, AND REAL ESTATE—Continued							
Credit Agencies Other Than Banks							
With and without adjusted gross income, total	5,827	5,859	84,776	119,389	15,291	104,098	30,132
Adjusted gross income, total	5,373	5,403	76,431	136,304	28,572	107,732	30,132
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	-
$2,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	2,700	2,700	16,781	32,681	6,891	25,790	4,046
$10,000 under $20,000							
$20,000 under $50,000	1,605	1,628	27,792	47,720	10,669	37,051	8,734
$50,000 under $100,000	432	433	15,629	28,093	6,462	21,631	7,455
$100,000 under $500,000	127	133	9,304	21,135	3,597	17,538	7,993
$500,000 under $1,000,000	2	2	204	1,143	[1]54	1,197	481
$1,000,000 or more	2	2	258	4,689	196	4,493	1,404
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-
Security Brokers, Dealers, and Flotation Companies							
With and without adjusted gross income, total	19,416	19,420	312,750	276,793	51,522	225,271	49,982
Adjusted gross income, total	18,693	18,695	270,966	292,381	61,934	230,447	49,982
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	-
$2,000 under $5,000	3,568	3,568	34,905	13,304	4,783	8,521	303
$5,000 under $10,000	5,688	5,688	40,722	43,344	18,274	25,070	2,980
$10,000 under $20,000	6,189	6,189	43,212	87,735	17,001	70,734	10,260
$20,000 under $50,000	2,573	2,573	56,247	73,079	11,465	61,614	13,059
$50,000 under $100,000	482	482	20,341	30,285	7,089	23,196	6,862
$100,000 under $500,000	169	171	69,226	30,600	3,294	27,306	11,274
$500,000 under $1,000,000	11	11	930	8,068	414	7,654	2,956
$1,000,000 or more	3	3	438	5,965	231	5,734	2,288
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-
Commodity Contracts Brokers and Dealers, Security and Commodity Exchanges, and Allied Services							
With and without adjusted gross income, total	6,241	6,242	141,881	138,922	21,421	117,501	34,440
Adjusted gross income, total	6,105	6,106	138,688	146,019	26,748	119,271	34,440
Under $2,000	-	-	-	-	-	-	-
$2,000 under $5,000	2,401	2,401	26,035	13,034	[1]621	13,655	1,088
$5,000 under $10,000							
$10,000 under $20,000	1,697	1,698	13,850	20,595	5,216	15,379	2,191
$20,000 under $50,000	1,503	1,503	76,250	45,372	9,891	35,481	7,451
$50,000 under $100,000	346	346	11,871	23,228	7,686	15,542	6,310
$100,000 under $500,000	149	149	9,429	26,706	4,025	22,681	9,795
$500,000 under $1,000,000	5	5	449	3,296	326	2,970	1,123
$1,000,000 or more	4	4	804	13,788	225	13,563	6,482
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-
Insurance Agents, Brokers, and Service							
With and without adjusted gross income, total	189,362	190,750	2,937,920	2,693,411	1,244,560	1,448,851	403,205
Adjusted gross income, total	187,152	188,540	2,912,879	2,708,979	1,244,534	1,464,445	403,205
Under $2,000	8,160	8,160	37,253	10,147	4,876	5,271	10
$2,000 under $5,000	21,973	21,973	115,503	78,964	14,367	64,597	1,539
$5,000 under $10,000	48,195	48,699	351,915	366,424	151,901	214,523	27,147
$10,000 under $20,000	71,400	72,091	986,393	1,019,066	436,058	583,008	119,006
$20,000 under $50,000	33,552	33,714	1,099,456	939,286	510,806	428,480	165,971
$50,000 under $100,000	3,344	3,363	262,793	212,299	104,187	108,112	59,001
$100,000 under $500,000	520	532	59,036	77,352	21,958	55,394	28,199
$500,000 under $1,000,000	7	7	519	4,253	371	3,882	1,967
$1,000,000 or more	1	1	11	1,188	10	1,178	365
No adjusted gross income	2,210	2,210	25,041	[2]15,568	26	[3]15,594	-
Operators, Except Developers, and Lessors of Buildings							
With and without adjusted gross income, total	17,368	17,705	442,627	230,593	[1]20,837	251,430	56,224
Adjusted gross income, total	16,308	16,559	293,046	281,651	11,217	270,434	56,224
Under $2,000	3,309	3,320	24,274	7,649	[1]1,554	9,203	195
$2,000 under $5,000							
$5,000 under $10,000	4,852	4,977	44,422	37,331	[1]477	37,808	3,381
$10,000 under $20,000	5,059	5,111	55,218	68,802	710	68,092	8,046
$20,000 under $50,000	2,199	2,224	61,557	64,655	6,291	58,364	11,862
$50,000 under $100,000	600	618	47,377	39,202	4,261	34,941	10,788
$100,000 under $500,000	275	294	57,419	45,914	2,141	43,773	14,934
$500,000 under $1,000,000	8	9	1,117	4,937	93	4,844	2,413
$1,000,000 or more	6	6	1,662	13,161	[1]248	13,409	4,605
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-
Lessors of Real Property Other Than Buildings							
With and without adjusted gross income, total	22,433	22,450	53,016	330,601	3,798	326,803	66,802
Adjusted gross income, total	22,255	22,272	52,606	337,444	4,605	332,839	66,802
Under $2,000	2,323	2,323	4,352	2,451	[1]1,543	3,994	-
$2,000 under $5,000	3,696	3,696	3,837	12,013	[1]1,183	13,196	296
$5,000 under $10,000	4,779	4,779	7,238	33,676	2,460	31,216	2,570
$10,000 under $20,000	7,952	7,952	22,085	106,207	3,574	102,633	13,245
$20,000 under $50,000	2,657	2,657	5,558	82,875	599	82,276	16,055
$50,000 under $100,000	609	619	7,858	41,978	1,235	40,743	11,675
$100,000 under $500,000	222	229	1,611	37,722	[1]474	38,196	13,517
$500,000 under $1,000,000	10	10	20	6,141	[1]62	6,203	2,026
$1,000,000 or more	7	7	47	14,381	[1]1	14,382	7,418
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry and size of adjusted gross income	Number of—		Business receipts	Adjusted gross income			Income tax after credits
	Returns	Businesses		Total	Net profit (less loss)	Other income or loss	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
FINANCE, INSURANCE, AND REAL ESTATE—Continued							
Agents, Brokers, and Managers							
With and without adjusted gross income, total	253,220	257,905	2,669,523	3,172,131	987,565	2,184,566	473,315
Adjusted gross income, total	242,288	246,719	2,502,990	3,259,644	1,016,663	2,242,981	473,315
Under $2,000	14,064	14,315	60,382	15,671	4,795	10,876	27
$2,000 under $5,000	34,587	34,861	189,026	121,402	49,410	71,992	3,462
$5,000 under $10,000	63,757	64,746	439,951	472,279	154,752	317,527	33,834
$10,000 under $20,000	88,227	90,215	821,539	1,249,911	354,052	895,859	148,251
$20,000 under $50,000	37,506	38,333	787,051	1,064,359	374,243	690,116	188,940
$50,000 under $100,000	3,509	3,583	156,424	227,824	64,860	162,964	61,304
$100,000 under $500,000	627	655	43,776	95,240	14,836	80,404	33,271
$500,000 under $1,000,000	7	7	4,241	4,685	[1]265	4,950	1,717
$1,000,000 or more	4	4	600	8,273	[1]20	8,293	2,509
No adjusted gross income	10,932	11,186	166,533	[2]87,513	[1]29,098	[3]58,415	-
Subdividers and Developers							
With and without adjusted gross income, total	8,614	8,690	233,267	118,250	20,796	97,454	25,706
Adjusted gross income, total	7,660	7,711	201,145	137,741	26,657	111,084	25,706
Under $2,000							
$2,000 under $5,000	2,035	2,035	27,890	6,105	938	5,167	198
$5,000 under $10,000							
$10,000 under $20,000	3,516	3,516	69,126	39,668	5,611	34,057	4,016
$20,000 under $50,000	1,675	1,721	64,655	49,710	14,723	34,987	8,437
$50,000 under $100,000	341	343	28,483	22,377	4,404	17,973	6,042
$100,000 under $500,000	88	91	10,882	14,152	1,028	13,124	5,054
$500,000 under $1,000,000	3	3	92	1,882	35	1,847	797
$1,000,000 or more	2	2	17	3,847	[1]82	3,929	1,162
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-
Operative Builders							
With and without adjusted gross income, total	7,472	7,475	842,582	108,054	46,090	61,964	19,924
Adjusted gross income, total	6,834	6,836	775,829	122,897	59,427	63,470	19,924
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	-
$2,000 under $5,000							
$5,000 under $10,000	1,993	1,993	155,009	12,574	5,391	7,183	613
$10,000 under $20,000	2,705	2,705	285,220	40,368	22,396	17,972	4,605
$20,000 under $50,000	1,777	1,777	240,539	48,768	23,361	25,407	8,126
$50,000 under $100,000	187	187	58,402	13,165	5,523	7,642	3,885
$100,000 under $500,000	42	44	27,399	6,980	3,277	3,703	2,598
$500,000 under $1,000,000	1	1	36	811	[1]119	930	97
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-
Combinations of Real Estate, Insurance, Loans, and Law Offices							
With and without adjusted gross income, total	26,429	26,452	573,087	404,897	172,139	232,758	66,986
Adjusted gross income, total	25,686	25,709	562,351	411,511	174,104	237,407	66,986
Under $2,000							
$2,000 under $5,000	3,075	3,075	26,637	9,846	3,670	6,176	227
$5,000 under $10,000							
$10,000 under $20,000	6,244	6,244	78,245	46,402	18,523	27,879	3,381
$20,000 under $50,000	10,544	10,544	212,052	148,573	58,708	89,865	17,805
$50,000 under $100,000	5,020	5,043	203,077	146,350	76,143	70,207	27,401
$100,000 under $500,000	724	724	37,974	47,061	14,442	32,619	13,231
$500,000 under $1,000,000	77	77	4,169	11,947	2,444	9,503	4,238
$1,000,000 or more	2	2	197	1,332	174	1,158	703
No adjusted gross income	-	-	-	-	-	-	-
SERVICES	(*)	(*)	(*)	(*)	(*)	(*)	-
With and without adjusted gross income, total	2,437,331	2,506,995	40,869,473	34,364,492	15,063,044	19,301,448	5,965,082
Adjusted gross income, total	2,390,747	2,458,319	39,932,501	34,701,123	15,224,012	19,477,111	5,965,082
Under $2,000	183,811	186,513	1,037,298	218,988	98,266	120,722	703
$2,000 under $5,000	378,271	385,431	2,944,299	1,328,975	639,495	689,480	52,925
$5,000 under $10,000	632,667	650,713	6,016,201	4,719,543	1,606,284	3,113,259	389,669
$10,000 under $20,000	733,327	756,547	9,316,362	10,250,131	2,905,010	7,345,121	1,256,303
$20,000 under $50,000	376,189	388,937	13,065,250	11,229,400	5,898,052	5,331,348	2,084,370
$50,000 under $100,000	74,593	77,653	5,891,312	4,899,475	3,283,150	1,616,325	1,401,601
$100,000 under $500,000	11,607	12,207	1,555,789	1,690,871	780,936	909,935	638,159
$500,000 under $1,000,000	202	225	44,878	134,905	9,184	125,721	56,913
$1,000,000 or more	80	93	61,112	228,835	3,635	225,200	84,439
No adjusted gross income	46,584	48,676	936,972	[2]336,631	[1]160,968	[3]175,663	-
Hotels							
With and without adjusted gross income, total	6,766	6,779	252,570	59,180	4,613	54,567	14,126
Adjusted gross income, total	6,234	6,245	216,105	70,432	10,464	59,968	14,126
Under $2,000							
$2,000 under $5,000	3,247	3,247	39,105	7,883	[1]2,042	9,925	362
$5,000 under $10,000							
$10,000 under $20,000	2,156	2,156	105,689	23,172	7,577	15,595	3,061
$20,000 under $50,000	703	704	49,456	19,254	7,242	12,012	3,847
$50,000 under $100,000	122	132	17,280	11,511	[1]1,409	12,920	3,078
$100,000 under $500,000							
$500,000 under $1,000,000	2	2	1,158	1,363	[1]190	1,553	394
$1,000,000 or more	4	4	3,417	7,249	[1]714	7,963	3,384
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry and size of adjusted gross income	Number of—		Business receipts	Adjusted gross income			Income tax after credits
	Returns	Businesses		Total	Net profit (less loss)	Other income or loss	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
SERVICES—Continued							
Tourist Courts and Motels							
With and without adjusted gross income, total	35,837	36,438	888,888	323,076	55,454	267,622	55,274
Adjusted gross income, total	31,451	31,856	784,105	346,181	73,669	272,512	55,274
Under $2,000	3,750	3,773	65,949	3,571	[1]2,325	5,896	-
$2,000 under $5,000	6,200	6,200	122,851	21,156	3,380	17,776	803
$5,000 under $10,000	18,148	18,445	387,310	186,874	39,802	147,072	21,588
$10,000 under $20,000							
$20,000 under $50,000	2,727	2,785	130,120	80,904	23,913	56,991	15,707
$50,000 under $100,000	624	651	77,625	51,959	8,969	42,990	16,356
$100,000 under $500,000							
$500,000 under $1,000,000	1	1	18	595	[1]17	612	286
$1,000,000 or more	1	1	232	1,122	[1]53	1,175	534
No adjusted gross income	4,386	4,582	104,783	[2]23,105	[1]18,215	[3]4,890	-
Trailer Parks and Camps							
With and without adjusted gross income, total	33,237	33,440	536,074	295,282	31,593	263,689	48,445
Adjusted gross income, total	30,394	30,596	482,947	311,441	42,911	268,530	48,445
Under $2,000	3,821	3,821	35,586	3,463	[1]3,519	6,982	-
$2,000 under $5,000	7,202	7,202	83,260	23,797	1,266	22,531	962
$5,000 under $10,000	8,818	8,818	98,747	65,802	9,547	56,255	5,458
$10,000 under $20,000	7,669	7,794	147,150	107,823	16,825	90,998	14,561
$20,000 under $50,000	2,329	2,374	85,526	63,953	13,451	50,502	12,407
$50,000 under $100,000	482	513	26,485	30,770	5,395	25,375	8,230
$100,000 under $500,000	69	70	6,140	10,381	16	10,365	3,692
$500,000 under $1,000,000	2	2	11	1,406	[1]37	1,443	719
$1,000,000 or more	2	2	42	4,046	[1]33	4,079	2,416
No adjusted gross income	2,843	2,844	53,127	[2]16,159	[1]11,318	[3]4,841	-
Other Lodging Places							
With and without adjusted gross income, total	19,336	19,462	141,356	122,593	19,185	103,408	12,892
Adjusted gross income, total	19,312	19,438	141,191	123,609	19,758	103,851	12,892
Under $2,000	4,913	4,913	19,933	5,700	2,265	3,435	52
$2,000 under $5,000	4,580	4,580	29,037	14,053	4,980	9,073	585
$5,000 under $10,000	5,721	5,721	39,662	39,941	7,439	32,502	3,090
$10,000 under $20,000	3,664	3,790	36,559	47,876	2,499	45,377	5,519
$20,000 under $50,000	375	375	11,029	10,132	2,087	8,045	1,946
$50,000 under $100,000	47	47	4,769	3,294	540	2,754	1,002
$100,000 under $500,000	11	11	129	1,809	[1]29	1,838	698
$500,000 under $1,000,000	1	1	73	804	[1]23	827	-
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-
Coin-operated Laundries and Dry Cleaning							
With and without adjusted gross income, total	26,848	28,905	476,761	277,633	54,250	223,383	37,003
Adjusted gross income, total	25,693	27,631	459,302	283,927	55,213	228,714	37,003
Under $2,000	2,251	2,503	25,187	2,759	[1]512	3,271	-
$2,000 under $5,000	4,014	4,391	56,890	14,006	1,137	12,869	474
$5,000 under $10,000	7,694	8,073	126,247	56,787	12,564	44,223	3,843
$10,000 under $20,000	8,959	9,591	165,162	124,282	26,868	97,414	14,854
$20,000 under $50,000	2,598	2,874	80,497	71,561	14,050	57,511	13,169
$50,000 under $100,000	151	169	3,047	9,971	749	9,222	2,934
$100,000 under $500,000	25	29	2,269	4,044	358	3,686	1,515
$500,000 under $1,000,000	1	1	3	517	[1]1	518	214
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-
Other Laundries and Dry Cleaning Plants							
With and without adjusted gross income, total	48,710	49,656	1,272,787	371,471	195,043	176,428	40,206
Adjusted gross income, total	46,513	47,393	1,221,420	379,443	197,426	182,017	40,206
Under $2,000	6,038	6,101	69,201	7,167	2,645	4,522	19
$2,000 under $5,000	10,479	10,479	156,567	38,850	22,670	16,180	1,126
$5,000 under $10,000	16,519	16,832	357,367	122,472	64,964	57,508	9,333
$10,000 under $20,000	11,418	11,638	435,194	151,100	70,462	80,638	17,909
$20,000 under $50,000	1,938	2,213	177,859	52,029	33,423	18,606	9,545
$50,000 under $100,000	115	124	19,967	7,177	2,799	4,378	2,091
$100,000 under $500,000	6	6	5,265	648	463	185	183
$500,000 under $1,000,000	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	2,197	2,263	51,367	[2]7,972	[1]2,383	[3]5,589	-
Photographic Studios							
With and without adjusted gross income, total	40,571	40,948	433,441	411,390	79,179	332,211	55,040
Adjusted gross income, total	39,068	39,445	416,838	415,830	81,896	333,934	55,040
Under $2,000	2,640	2,640	9,660	2,770	548	2,222	1
$2,000 under $5,000	7,672	7,797	65,761	25,860	7,205	18,655	967
$5,000 under $10,000	10,367	10,619	92,946	75,657	15,538	60,119	7,130
$10,000 under $20,000	14,749	14,749	139,460	203,795	32,612	171,183	25,975
$20,000 under $50,000	3,444	3,444	99,239	91,459	25,050	66,409	16,021
$50,000 under $100,000	157	157	3,140	9,536	76	9,460	2,245
$100,000 under $500,000	37	37	6,632	5,466	876	4,590	1,973
$500,000 under $1,000,000	2	2	-	1,287	[1]9	1,296	728
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	1,503	1,503	16,603	[2]4,440	[1]2,717	[3]1,723	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry and size of adjusted gross income	Number of—		Business receipts	Adjusted gross income			Income tax after credits
	Returns	Businesses		Total	Net profit (less loss)	Other income or loss	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
SERVICES—Continued							
Beauty Shops							
With and without adjusted gross income, total	213,405	215,976	1,961,811	1,746,301	459,349	1,286,952	193,554
Adjusted gross income, total	209,369	211,938	1,909,535	1,758,095	460,985	1,297,110	193,554
Under $2,000	23,028	23,281	93,730	26,804	17,827	8,977	138
$2,000 under $5,000	38,697	39,202	276,916	130,785	71,671	59,114	6,668
$5,000 under $10,000	76,474	76,941	583,408	583,549	146,330	437,219	50,797
$10,000 under $20,000	65,798	66,732	757,125	870,604	185,909	684,695	107,545
$20,000 under $50,000	5,189	5,590	189,187	131,808	37,735	94,073	23,875
$50,000 under $100,000	168	177	8,379	10,893	1,418	9,475	3,411
$100,000 under $500,000	13	13	771	1,739	96	1,643	723
$500,000 under $1,000,000	1	1	14	639	[1]1	640	300
$1,000,000 or more	1	1	5	1,274	-	1,274	97
No adjusted gross income	4,036	4,038	52,276	[2]11,794	[1]1,636	[3]10,158	-
Barber Shops							
With and without adjusted gross income, total	122,698	123,452	830,690	781,446	421,899	359,547	65,097
Adjusted gross income, total	122,195	122,949	827,942	781,766	421,981	359,785	65,097
Under $2,000	9,801	9,801	32,866	12,817	11,031	1,786	31
$2,000 under $5,000	39,107	39,107	197,937	137,942	98,001	39,941	5,001
$5,000 under $10,000	54,495	55,185	389,520	385,271	219,688	165,583	29,482
$10,000 under $20,000	18,356	18,420	192,411	233,624	89,388	144,236	28,208
$20,000 under $50,000	410	410	12,873	10,137	3,221	6,916	1,902
$50,000 under $100,000	19	19	2,173	1,125	629	496	252
$100,000 under $500,000	7	7	162	850	23	827	221
$500,000 under $1,000,000	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-
Shoe Repair Shops, Shoe Shine Parlors, and Hat Cleaning Shops							
With and without adjusted gross income, total	18,911	19,036	195,106	107,551	59,364	48,187	9,003
Adjusted gross income, total	18,785	18,910	192,381	108,531	60,344	48,187	9,003
Under $2,000	3,769	3,769	11,948	5,149	3,229	1,920	-
$2,000 under $5,000	6,299	6,299	54,538	21,999	14,450	7,549	836
$5,000 under $10,000	5,844	5,844	72,919	42,765	28,084	14,681	3,250
$10,000 under $20,000	2,755	2,880	44,157	34,855	12,838	22,017	4,024
$20,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 under $100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $500,000	-	-	-	-	-	-	-
$500,000 under $1,000,000	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	-	-
Funeral Service and Crematories							
With and without adjusted gross income, total	14,156	14,335	823,831	238,919	177,153	61,766	44,456
Adjusted gross income, total	13,774	13,953	809,859	240,305	178,398	61,907	44,456
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	-
$2,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	3,376	3,376	98,356	25,429	12,547	12,882	2,193
$10,000 under $20,000	4,922	4,922	229,015	72,867	50,048	22,819	9,593
$20,000 under $50,000	3,555	3,716	349,881	104,160	87,342	16,818	21,104
$50,000 under $100,000	457	475	84,309	29,373	22,996	6,377	9,667
$100,000 under $500,000	33	33	8,821	4,311	2,292	2,019	1,778
$500,000 under $1,000,000	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-
Advertising							
With and without adjusted gross income, total	17,394	17,578	478,482	240,265	89,443	150,822	36,122
Adjusted gross income, total	17,089	17,273	473,997	243,414	90,917	152,497	36,122
Under $2,000	3,445	3,491	46,356	10,623	5,451	5,172	374
$2,000 under $5,000							
$5,000 under $10,000	3,865	3,865	59,591	30,992	16,070	14,922	2,637
$10,000 under $20,000	6,320	6,320	122,067	86,130	23,051	63,079	9,750
$20,000 under $50,000	3,159	3,297	203,604	87,399	40,470	46,929	15,066
$50,000 under $100,000	249	249	24,424	15,071	4,423	10,648	3,862
$100,000 under $500,000	49	49	15,576	8,106	1,345	6,761	3,004
$500,000 under $1,000,000	-	-	-	-	-	-	-
$1,000,000 or more	2	2	2,379	5,093	107	4,986	1,429
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-
Services to Buildings							
With and without adjusted gross income, total	63,206	63,331	619,607	554,568	178,564	376,004	56,086
Adjusted gross income, total	62,049	62,174	607,432	556,623	179,746	376,877	56,086
Under $2,000	3,896	3,896	13,165	5,312	1,899	3,413	65
$2,000 under $5,000	10,412	10,412	58,589	38,214	20,119	18,095	1,278
$5,000 under $10,000	24,592	24,592	178,522	181,975	60,247	121,728	13,661
$10,000 under $20,000	21,425	21,550	246,253	281,346	73,182	208,164	31,775
$20,000 under $50,000	1,640	1,640	96,979	43,327	21,678	21,649	7,489
$50,000 under $100,000	79	79	11,288	5,455	2,343	3,112	1,494
$100,000 under $500,000	5	5	2,636	994	278	716	324
$500,000 under $1,000,000	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry and size of adjusted gross income	Number of—		Business receipts	Adjusted gross income			Income tax after credits
	Returns	Businesses		Total	Net profit (less loss)	Other income or loss	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
SERVICES—Continued							
Consulting Services							
With and without adjusted gross income, total	83,665	84,010	760,356	1,659,388	344,097	1,315,291	311,949
Adjusted gross income, total	81,577	81,921	738,454	1,701,288	353,685	1,347,603	311,949
Under $2,000	3,936	3,936	15,598	4,511	3,051	1,460	-
$2,000 under $5,000	6,222	6,222	24,835	21,928	5,427	16,501	738
$5,000 under $10,000	14,037	14,037	85,696	108,563	35,920	72,643	8,174
$10,000 under $20,000	27,498	27,732	190,363	410,918	83,986	326,932	49,520
$20,000 under $50,000	25,528	25,629	279,427	745,838	152,766	593,072	130,471
$50,000 under $100,000	3,349	3,349	91,259	220,969	49,531	171,438	56,021
$100,000 under $500,000	966	975	46,471	155,914	21,898	134,016	53,655
$500,000 under $1,000,000	36	36	4,552	22,875	927	21,948	9,281
$1,000,000 or more	5	5	253	9,772	179	9,593	4,089
No adjusted gross income	2,088	2,089	21,902	[2]41,900	[1]9,588	[3]32,312	-
Other Business Services							
With and without adjusted gross income, total	183,048	183,699	1,890,725	2,189,938	467,048	1,722,890	318,918
Adjusted gross income, total	180,095	180,677	1,850,464	2,219,419	485,257	1,734,162	318,918
Under $2,000	11,026	11,026	77,737	12,710	3,830	8,880	45
$2,000 under $5,000	29,177	29,177	210,082	104,659	36,762	67,897	3,804
$5,000 under $10,000	52,545	52,609	355,023	404,472	107,274	297,198	36,424
$10,000 under $20,000	63,671	63,858	597,724	897,762	171,026	726,736	108,908
$20,000 under $50,000	21,390	21,666	467,940	585,927	134,121	451,806	102,590
$50,000 under $100,000	1,817	1,853	111,652	118,138	26,649	91,489	31,377
$100,000 under $500,000	444	463	26,734	72,971	4,285	68,686	26,090
$500,000 under $1,000,000	20	20	1,038	13,768	[1]217	13,985	6,109
$1,000,000 or more	5	5	2,534	9,012	1,527	7,485	3,571
No adjusted gross income	2,953	3,022	40,261	[2]29,481	[1]18,209	[3]11,272	-
Top and Body Repair Shops							
With and without adjusted gross income, total	28,489	28,489	787,871	215,063	123,547	91,516	22,384
Adjusted gross income, total	27,266	27,266	754,907	218,968	129,138	89,830	22,384
Under $2,000	2,515	2,515	37,630	2,534	1,532	1,002	1
$2,000 under $5,000	5,812	5,812	103,680	20,637	13,644	6,993	656
$5,000 under $10,000	10,910	10,910	265,758	79,697	45,091	34,606	6,325
$10,000 under $20,000	7,224	7,224	265,202	92,453	52,055	40,398	10,633
$20,000 under $50,000	735	735	70,797	19,539	14,376	5,163	3,546
$50,000 under $100,000	67	67	10,237	3,799	2,138	1,661	1,094
$100,000 under $500,000	3	3	1,603	309	302	7	129
$500,000 under $1,000,000	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-
General Repair Shops							
With and without adjusted gross income, total	72,567	72,656	1,676,026	534,987	256,257	278,730	56,094
Adjusted gross income, total	70,733	70,822	1,612,560	542,813	262,529	280,284	56,094
Under $2,000	7,402	7,402	70,488	8,493	6,376	2,117	31
$2,000 under $5,000	17,266	17,266	242,461	60,144	33,072	27,072	1,451
$5,000 under $10,000	28,824	28,887	577,509	215,563	93,600	121,963	17,465
$10,000 under $20,000	15,233	15,256	516,103	202,845	98,046	104,799	25,691
$20,000 under $50,000	1,954	1,954	190,735	50,825	29,706	21,119	9,635
$50,000 under $100,000	30	30	5,978	1,806	194	1,612	472
$100,000 under $500,000	24	27	9,286	3,137	1,535	1,602	1,349
$500,000 under $1,000,000	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	1,834	1,834	63,466	[2]7,826	[1]6,272	[3]1,554	-
Tire, Paint, and Other Repair Shops							
With and without adjusted gross income, total	12,463	12,544	359,931	103,661	55,825	47,836	12,626
Adjusted gross income, total	11,425	11,506	333,152	107,148	60,046	47,102	12,626
Under $2,000	3,125	3,125	40,008	9,586	4,850	4,736	122
$2,000 under $5,000							
$5,000 under $10,000	3,906	3,906	109,846	27,522	17,426	10,096	1,829
$10,000 under $20,000	3,686	3,767	113,007	50,001	23,352	26,649	6,276
$20,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 under $100,000	37	37	7,143	1,975	1,121	854	532
$100,000 under $500,000	11	11	4,772	1,411	881	530	644
$500,000 under $1,000,000	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-
Other Automobile Services, Except Repair							
With and without adjusted gross income, total	22,421	22,665	395,588	249,234	27,785	221,449	35,909
Adjusted gross income, total	21,227	21,467	371,073	257,176	34,129	223,047	35,909
Under $2,000	3,675	3,737	57,334	9,539	3,920	5,619	233
$2,000 under $5,000							
$5,000 under $10,000	7,434	7,434	90,141	57,714	3,714	54,000	4,280
$10,000 under $20,000	8,010	8,141	117,053	110,149	12,603	97,546	12,913
$20,000 under $50,000	1,766	1,813	73,786	50,320	8,537	41,783	8,677
$50,000 under $100,000	286	286	27,663	18,744	4,703	14,041	5,345
$100,000 under $500,000	54	54	4,848	8,822	661	8,161	3,443
$500,000 under $1,000,000	1	1	63	840	14	826	486
$1,000,000 or more	1	1	185	1,048	[1]23	1,071	532
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry and size of adjusted gross income	Number of—		Business receipts	Adjusted gross income			Income tax after credits
	Returns	Businesses		Total	Net profit (less loss)	Other income or loss	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
SERVICES—Continued							
Radio and TV Repair Shops							
With and without adjusted gross income, total	40,698	40,698	416,604	327,070	87,777	239,293	32,798
Adjusted gross income, total	40,527	40,527	410,514	328,040	88,838	239,202	32,798
Under $2,000	3,015	3,015	19,722	3,245	2,075	1,170	5
$2,000 under $5,000	10,639	10,639	116,803	40,024	18,606	21,418	1,290
$5,000 under $10,000	14,426	14,426	140,643	105,052	31,679	73,373	8,011
$10,000 under $20,000	11,196	11,196	96,911	147,943	24,387	123,556	17,880
$20,000 under $50,000	1,230	1,230	33,692	30,578	11,100	19,478	5,236
$50,000 under $100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $500,000	-	-	-	-	-	-	-
$500,000 under $1,000,000	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-
Electrical Repair Shops, Except Radio and TV							
With and without adjusted gross income, total	29,687	29,687	339,694	232,896	75,836	157,060	22,647
Adjusted gross income, total	29,561	29,561	337,022	233,232	76,291	156,941	22,647
Under $2,000	2,186	2,186	19,485	2,586	732	1,854	-
$2,000 under $5,000	7,793	7,793	61,971	27,451	12,654	14,797	908
$5,000 under $10,000	10,747	10,747	106,393	79,848	26,071	53,777	6,073
$10,000 under $20,000	8,155	8,155	103,091	104,981	28,782	76,199	12,218
$20,000 under $50,000	662	662	40,784	16,437	6,854	9,583	2,658
$50,000 under $100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-
Reupholstery and Furniture Repair							
With and without adjusted gross income, total	22,831	22,831	276,247	157,847	58,518	99,329	14,847
Adjusted gross income, total	22,705	22,705	272,868	157,865	58,536	99,329	14,847
Under $2,000	3,061	3,061	14,335	3,937	3,090	847	11
$2,000 under $5,000	6,288	6,288	48,083	20,668	7,428	13,240	722
$5,000 under $10,000	7,107	7,107	101,855	50,607	25,012	25,595	3,870
$10,000 under $20,000	5,882	5,882	74,080	73,748	19,358	54,390	8,639
$20,000 under $50,000	366	366	33,341	8,849	3,598	5,251	1,592
$50,000 under $100,000	1	1	1,174	56	50	6	13
$100,000 under $500,000	-	-	-	-	-	-	-
$500,000 under $1,000,000	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	-	-
Other Repair Services, Except Automobile							
With and without adjusted gross income, total	105,785	105,911	1,079,500	846,559	255,498	591,061	89,971
Adjusted gross income, total	104,162	104,288	1,043,042	852,991	259,499	593,492	89,971
Under $2,000	11,572	11,572	76,856	13,773	6,834	6,939	45
$2,000 under $5,000	24,201	24,201	185,664	83,242	40,812	42,430	2,290
$5,000 under $10,000	33,084	33,084	257,851	243,684	65,315	178,369	18,474
$10,000 under $20,000	32,304	32,430	375,677	427,250	111,928	315,322	52,278
$20,000 under $50,000	2,866	2,866	130,969	75,886	30,342	45,544	14,065
$50,000 under $100,000	129	129	13,995	7,813	3,910	3,903	2,149
$100,000 under $500,000	5	5	2,001	739	333	406	327
$500,000 under $1,000,000	1	1	29	604	25	579	343
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	1,623	1,623	36,458	[2]6,432	[1]4,001	[3]2,431	-
Motion Picture Production, Distribution, and Related Services							
With and without adjusted gross income, total	4,841	5,097	66,154	89,686	9,363	80,323	16,580
Adjusted gross income, total	4,682	4,938	58,660	93,378	12,199	81,179	16,580
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	-
$2,000 under $5,000	3,635	3,886	22,920	41,433	3,275	38,158	4,598
$5,000 under $10,000							
$10,000 under $20,000							
$20,000 under $50,000	845	845	14,885	23,002	3,853	19,149	4,079
$50,000 under $100,000	138	138	11,955	9,133	1,263	7,870	2,312
$100,000 under $500,000	56	61	5,659	9,561	2,926	6,635	2,917
$500,000 under $1,000,000	3	3	1,177	1,598	[1]109	1,707	636
$1,000,000 or more	4	4	2,059	8,650	1,001	7,649	2,038
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-
Motion Picture Theaters							
With and without adjusted gross income, total	2,684	2,765	81,316	43,167	5,853	37,314	12,037
Adjusted gross income, total	2,297	2,378	69,888	44,687	7,004	37,683	12,037
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	-
$2,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	-
$5,000 under $10,000	1,390	1,462	35,469	17,359	3,183	14,176	1,825
$10,000 under $20,000							
$20,000 under $50,000	249	251	17,579	10,556	2,607	7,949	2,747
$50,000 under $100,000							
$100,000 under $500,000	24	31	6,078	3,699	664	3,035	1,465
$500,000 under $1,000,000	3	3	138	2,046	[1]7	2,053	980
$1,000,000 or more	2	2	248	9,448	15	9,433	5,020
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry and size of adjusted gross income	Number of—		Business receipts	Adjusted gross income			Income tax after credits
	Returns	Businesses		Total	Net profit (less loss)	Other income or loss	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
SERVICES—Continued							
Theatrical Producers, Bands, Orchestras, and Entertainers							
With and without adjusted gross income, total	59,971	60,297	477,428	689,613	125,751	563,862	115,803
Adjusted gross income, total	57,754	58,080	451,262	695,983	130,135	565,848	115,803
Under $2,000	6,033	6,033	27,919	7,085	3,191	3,894	26
$2,000 under $5,000	8,845	8,845	37,571	31,730	9,578	22,152	1,962
$5,000 under $10,000	18,072	18,072	85,008	135,821	27,109	108,712	11,646
$10,000 under $20,000	18,815	18,940	116,771	260,373	34,613	225,760	32,542
$20,000 under $50,000	5,192	5,353	113,154	148,601	26,200	122,401	26,997
$50,000 under $100,000	564	591	27,153	38,674	10,398	28,276	10,212
$100,000 under $500,000	215	225	34,204	37,871	13,821	24,050	13,149
$500,000 under $1,000,000	9	9	4,131	5,900	2,483	3,417	2,538
$1,000,000 or more	9	12	5,351	29,928	2,742	27,186	16,731
No adjusted gross income	2,217	2,217	26,166	[2]6,370	[1]4,384	[3]1,986	-
Bowling Alleys and Billiard and Pool Parlors							
With and without adjusted gross income, total	8,272	8,533	167,038	55,901	14,659	41,242	6,352
Adjusted gross income, total	8,080	8,332	165,396	58,581	14,953	43,628	6,352
Under $2,000	3,588	3,840	42,241	6,176	2,929	3,247	238
$2,000 under $5,000							
$5,000 under $10,000	2,525	2,525	44,144	16,446	2,043	14,403	737
$10,000 under $20,000	1,574	1,574	36,328	20,624	4,930	15,694	2,165
$20,000 under $50,000	343	343	37,370	10,245	4,546	5,699	1,525
$50,000 under $100,000	30	30	2,570	1,777	740	1,037	438
$100,000 under $500,000	19	19	2,630	2,631	[1]150	2,781	955
$500,000 under $1,000,000	1	1	113	682	[1]85	767	294
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-
Other Amusement and Recreation Services							
With and without adjusted gross income, total	92,403	92,928	980,573	1,320,036	[1]13,918	1,333,954	253,818
Adjusted gross income, total	88,859	89,378	922,512	1,379,895	19,854	1,360,041	253,818
Under $2,000	6,924	6,925	39,072	6,928	[1]7,258	14,186	19
$2,000 under $5,000	13,735	13,735	102,279	46,250	6,548	39,702	2,333
$5,000 under $10,000	27,144	27,359	202,701	198,571	7,098	191,473	16,530
$10,000 under $20,000	28,893	29,082	209,668	409,754	7,918	401,836	50,147
$20,000 under $50,000	9,321	9,390	222,181	266,584	28,439	238,145	48,316
$50,000 under $100,000	1,907	1,930	64,445	128,796	[1]3,430	132,226	35,050
$100,000 under $500,000	843	856	40,628	152,448	[1]11,853	164,301	51,926
$500,000 under $1,000,000	59	64	6,489	40,562	[1]4,868	45,430	15,701
$1,000,000 or more	33	37	35,049	130,002	[1]2,740	132,742	33,796
No adjusted gross income	3,544	3,550	58,061	[2]59,859	[1]33,772	[3]26,087	-
Offices of Physicians and Surgeons							
With and without adjusted gross income, total	157,223	158,730	8,191,435	6,513,376	4,973,202	1,540,174	1,661,194
Adjusted gross income, total	156,530	158,037	8,164,666	6,523,594	4,966,962	1,556,632	1,661,194
Under $2,000	3,178	3,429	32,391	10,000	8,929	1,071	178
$2,000 under $5,000							
$5,000 under $10,000	6,298	6,298	60,593	48,266	23,823	24,443	3,820
$10,000 under $20,000	20,908	20,976	434,572	318,002	209,837	108,165	41,343
$20,000 under $50,000	80,432	80,941	3,440,733	2,772,805	2,015,391	757,414	556,905
$50,000 under $100,000	40,460	41,033	3,388,059	2,676,155	2,185,047	491,108	779,767
$100,000 under $500,000	5,233	5,338	800,712	682,646	519,351	163,295	272,288
$500,000 under $1,000,000	18	19	7,197	11,723	4,464	7,259	5,037
$1,000,000 or more	3	3	409	3,997	120	3,877	1,856
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-
Offices of Dentists and Dental Surgeons							
With and without adjusted gross income, total	89,580	89,826	4,091,353	2,305,518	2,009,942	295,576	446,389
Adjusted gross income, total	88,966	89,212	4,076,606	2,307,917	2,008,073	299,844	446,389
Under $2,000	3,353	3,353	27,314	10,057	5,557	4,500	155
$2,000 under $5,000							
$5,000 under $10,000	8,468	8,468	124,436	66,570	42,341	24,229	5,605
$10,000 under $20,000	23,978	23,978	673,211	356,466	293,139	63,327	43,537
$20,000 under $50,000	46,410	46,639	2,547,616	1,422,040	1,278,360	143,680	262,956
$50,000 under $100,000	6,392	6,401	632,843	404,378	354,173	50,205	115,508
$100,000 under $500,000	362	370	68,552	45,897	34,292	11,605	17,621
$500,000 under $1,000,000	2	2	2,587	1,263	190	1,073	432
$1,000,000 or more	1	1	47	1,246	21	1,225	575
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-
Offices of Osteopathic Physicians							
With and without adjusted gross income, total	4,995	5,058	243,406	157,896	139,014	18,882	36,906
Adjusted gross income, total	4,989	5,052	242,587	158,210	138,626	19,584	36,906
Under $2,000	-	-	-	-	-	-	-
$2,000 under $5,000	-	-	-	-	-	-	-
$5,000 under $10,000	1,632	1,695	38,921	22,361	20,522	1,839	2,840
$10,000 under $20,000							
$20,000 under $50,000	2,564	2,564	131,478	80,959	74,144	6,815	16,437
$50,000 under $100,000	744	744	66,039	49,017	39,797	9,220	15,202
$100,000 under $500,000	49	49	6,149	5,873	4,163	1,710	2,427
$500,000 under $1,000,000	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry and size of adjusted gross income	Number of—		Business receipts	Adjusted gross income			Income tax after credits
	Returns	Businesses		Total	Net profit (less loss)	Other income or loss	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
SERVICES—Continued							
Offices of Chiropractors							
With and without adjusted gross income, total	13,529	13,529	240,874	166,013	120,830	45,183	21,993
Adjusted gross income, total	13,527	13,527	240,869	166,033	120,831	45,202	21,993
Under $2,000	3,268	3,268	25,797	10,392	9,399	993	418
$2,000 under $5,000							
$5,000 under $10,000	3,011	3,011	25,663	21,385	7,416	13,969	1,481
$10,000 under $20,000	4,990	4,990	90,160	70,294	49,101	21,193	8,689
$20,000 under $50,000	2,161	2,161	93,490	58,033	50,963	7,070	9,714
$50,000 under $100,000	92	92	5,171	5,411	3,509	1,902	1,488
$100,000 under $500,000	5	5	588	518	443	75	203
$500,000 under $1,000,000	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-
Hospitals							
With and without adjusted gross income, total	401	402	82,402	12,389	9,411	2,978	3,510
Adjusted gross income, total	346	346	69,891	13,349	10,183	3,166	3,510
Under $2,000	-	-	-	-	-	-	-
$2,000 under $5,000	-	-	-	-	-	-	-
$5,000 under $10,000	-	-	-	-	-	-	-
$10,000 under $20,000	296	296	33,905	7,304	6,495	809	1,378
$20,000 under $50,000							
$50,000 under $100,000	26	26	17,255	1,689	1,074	615	464
$100,000 under $500,000	23	23	18,131	3,363	2,474	889	1,278
$500,000 under $1,000,000	1	1	600	993	140	853	390
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-
Medical Laboratories							
With and without adjusted gross income, total	1,992	2,008	70,707	52,711	25,156	27,555	11,495
Adjusted gross income, total	1,991	2,007	70,689	52,722	25,177	27,545	11,495
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	-
$2,000 under $5,000	-	-	-	-	-	-	-
$5,000 under $10,000	-	-	-	-	-	-	-
$10,000 under $20,000	1,512	1,512	40,649	34,189	18,121	16,068	5,642
$20,000 under $50,000							
$50,000 under $100,000	189	202	22,089	12,672	6,202	6,470	3,494
$100,000 under $500,000	39	42	6,235	5,518	2,414	3,104	2,359
$500,000 under $1,000,000	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-
Dental Laboratories							
With and without adjusted gross income, total	7,170	7,170	182,325	96,662	64,166	32,496	13,825
Adjusted gross income, total	7,169	7,169	182,125	96,681	64,185	32,496	13,825
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	-
$2,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	2,097	2,097	35,577	15,642	10,104	5,538	1,260
$10,000 under $20,000	2,994	2,994	60,753	39,868	23,460	16,408	4,600
$20,000 under $50,000	1,236	1,236	72,521	33,761	25,054	8,707	6,157
$50,000 under $100,000	85	85	9,053	5,281	3,950	1,331	1,567
$100,000 under $500,000	3	3	346	363	69	294	142
$500,000 under $1,000,000	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	-	-
Sanatoria, and Convalescent and Rest Homes							
With and without adjusted gross income, total	13,787	13,921	492,289	104,816	58,248	46,568	17,580
Adjusted gross income, total	12,448	12,504	442,036	114,350	62,379	51,971	17,580
Under $2,000	2,511	2,514	27,188	2,639	960	1,679	-
$2,000 under $5,000	2,455	2,459	46,976	8,971	5,445	3,526	408
$5,000 under $10,000	4,301	4,301	68,133	31,408	12,209	19,199	3,068
$10,000 under $20,000	2,241	2,242	106,974	31,865	19,724	12,141	4,219
$20,000 under $50,000	700	706	100,718	19,821	13,800	6,021	3,794
$50,000 under $100,000	202	236	52,688	12,959	6,854	6,105	3,615
$100,000 under $500,000	37	42	32,165	5,894	2,710	3,184	2,034
$500,000 under $1,000,000	1	4	7,194	793	677	116	442
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-
Registered and Practical Nurses							
With and without adjusted gross income, total	77,599	77,599	346,679	623,545	286,969	336,576	74,752
Adjusted gross income, total	77,507	77,507	346,573	624,173	286,868	337,305	74,752
Under $2,000	7,036	7,036	11,961	9,401	8,622	779	-
$2,000 under $5,000	21,883	21,883	77,633	79,407	62,589	16,818	5,013
$5,000 under $10,000	25,295	25,295	143,902	183,376	123,165	60,211	20,784
$10,000 under $20,000	20,659	20,659	98,937	285,969	80,632	205,337	37,494
$20,000 under $50,000	2,606	2,606	14,114	64,147	11,837	52,310	10,871
$50,000 under $100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $500,000	-	-	-	-	-	-	-
$500,000 under $1,000,000	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry and size of adjusted gross income	Number of—		Business receipts	Adjusted gross income			Income tax after credits
	Returns	Businesses		Total	Net profit (less loss)	Other income or loss	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
SERVICES—Continued							
Other Medical Services							
With and without adjusted gross income, total	35,839	36,237	793,037	608,139	340,589	267,550	102,004
Adjusted gross income, total	35,463	35,861	787,713	610,756	340,851	269,905	102,004
Under $2,000							
$2,000 under $5,000	6,658	6,658	25,894	18,449	7,491	10,958	765
$5,000 under $10,000	4,264	4,391	39,848	32,793	13,096	19,697	2,413
$10,000 under $20,000	12,399	12,525	205,162	184,933	87,543	97,390	24,179
$20,000 under $50,000	11,288	11,424	437,348	312,725	202,049	110,676	56,065
$50,000 under $100,000	774	783	70,861	48,997	27,427	21,570	13,782
$100,000 under $500,000	78	78	8,595	11,576	3,245	8,331	4,216
$500,000 under $1,000,000	2	2	5	1,283	-	1,283	584
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-
Legal Services							
With and without adjusted gross income, total	137,344	138,106	3,342,424	3,349,561	1,760,975	1,588,586	691,828
Adjusted gross income, total	135,747	136,508	3,321,966	3,375,823	1,765,371	1,610,452	691,828
Under $2,000							
$2,000 under $5,000	7,620	7,620	56,252	23,971	12,467	11,504	930
$5,000 under $10,000	18,425	18,927	190,383	141,575	84,230	57,345	10,162
$10,000 under $20,000	44,670	44,795	695,300	666,193	328,943	337,250	85,173
$20,000 under $50,000	53,500	53,592	1,522,400	1,613,075	846,711	766,364	298,051
$50,000 under $100,000	9,815	9,851	647,884	651,365	375,269	276,096	189,366
$100,000 under $500,000	1,690	1,696	206,176	253,447	115,650	137,797	95,684
$500,000 under $1,000,000	21	21	3,254	14,167	1,951	12,216	6,291
$1,000,000 or more	6	6	317	12,030	150	11,880	6,171
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-
Educational Services							
With and without adjusted gross income, total	106,293	107,059	542,095	1,133,836	141,191	992,645	144,593
Adjusted gross income, total	104,232	104,998	509,520	1,142,882	147,032	995,850	144,593
Under $2,000	13,753	13,753	32,544	17,476	5,465	12,011	87
$2,000 under $5,000	13,090	13,090	52,603	44,407	18,262	26,145	1,600
$5,000 under $10,000	25,095	25,095	121,649	187,762	37,392	150,370	14,099
$10,000 under $20,000	41,712	42,255	192,941	581,449	60,718	520,731	69,167
$20,000 under $50,000	9,897	10,111	99,789	261,116	22,909	238,207	44,580
$50,000 under $100,000	620	629	6,865	39,242	2,217	37,025	10,477
$100,000 under $500,000	64	64	3,121	10,810	73	10,737	4,305
$500,000 under $1,000,000	1	1	8	620	[1]4	624	278
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	2,061	2,061	32,575	[2]9,046	[1]5,841	[3]3,205	-
Engineering Services							
With and without adjusted gross income, total	42,482	42,485	618,128	744,364	226,341	518,023	124,199
Adjusted gross income, total	42,057	42,060	613,628	749,158	227,416	521,742	124,199
Under $2,000							
$2,000 under $5,000	4,390	4,390	22,074	10,731	1,282	9,449	161
$5,000 under $10,000	5,808	5,808	30,742	44,505	11,711	32,794	3,255
$10,000 under $20,000	19,535	19,535	164,794	289,986	71,070	218,916	34,565
$20,000 under $50,000	11,073	11,073	258,961	303,086	99,675	203,411	53,444
$50,000 under $100,000	1,062	1,062	96,628	68,356	32,312	36,044	18,874
$100,000 under $500,000	184	187	39,828	28,956	11,084	17,872	11,956
$500,000 under $1,000,000	5	5	601	3,538	282	3,256	1,944
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-
Architectural Services							
With and without adjusted gross income, total	15,988	15,992	522,588	336,369	149,282	187,087	65,787
Adjusted gross income, total	15,784	15,787	507,461	344,448	150,836	193,612	65,787
Under $2,000	-	-	-	-	-	-	-
$2,000 under $5,000	2,948	2,948	34,118	16,505	3,548	12,957	811
$5,000 under $10,000	6,656	6,656	89,734	104,429	26,965	77,464	12,561
$10,000 under $20,000	5,300	5,303	246,731	147,720	79,755	67,965	26,963
$20,000 under $50,000	731	731	92,534	48,411	27,957	20,454	13,562
$50,000 under $100,000	145	145	36,100	23,874	11,649	12,225	9,757
$100,000 under $500,000	2	2	589	1,058	436	622	593
$500,000 under $1,000,000	2	2	7,655	2,451	526	1,925	1,540
$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	-
No adjusted gross income							
Certified Public Accountants							
With and without adjusted gross income, total	22,731	22,731	524,740	486,435	227,342	259,093	84,339
Adjusted gross income, total	22,709	22,709	522,290	487,930	227,725	260,205	84,339
Under $2,000	-	-	-	-	-	-	-
$2,000 under $5,000	3,911	3,911	34,966	25,949	8,954	16,995	1,015
$5,000 under $10,000	8,737	8,737	144,618	127,428	54,813	72,615	15,165
$10,000 under $20,000	9,158	9,158	280,272	268,043	136,567	131,476	48,171
$20,000 under $50,000	792	792	53,137	50,455	22,353	28,102	14,092
$50,000 under $100,000	109	109	9,182	14,998	4,985	10,013	5,332
$100,000 under $500,000	2	2	115	1,057	53	1,004	564
$500,000 under $1,000,000	-	-	-	-	-	-	-
$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	-
No adjusted gross income							

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry and size of adjusted gross income	Number of—		Business receipts	Adjusted gross income			Income tax after credits
	Returns	Businesses		Total	Net profit (less loss)	Other income or loss	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
SERVICES—Continued							
Other Accounting, Auditing, and Bookkeeping Services							
With and without adjusted gross income, total	111,831	112,030	691,168	1,442,263	325,381	1,116,882	189,320
Adjusted gross income, total	110,562	110,761	684,131	1,449,487	328,515	1,120,972	189,320
Under $2,000	3,632	3,632	12,671	4,692	4,071	621	-
$2,000 under $5,000	10,661	10,661	39,131	39,981	20,009	19,972	1,486
$5,000 under $10,000	26,798	26,798	147,243	203,239	51,883	151,356	16,236
$10,000 under $20,000	53,702	53,765	265,276	759,165	141,247	617,918	90,626
$20,000 under $50,000	15,178	15,314	198,854	400,799	101,728	299,071	69,289
$50,000 under $100,000	518	518	15,306	31,422	7,950	23,472	8,010
$100,000 under $500,000	73	73	5,650	10,189	1,627	8,562	3,673
$500,000 under $1,000,000	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-
Other Services							
With and without adjusted gross income, total	153,163	155,485	899,944	2,312,777	381,397	1,931,380	382,710
Adjusted gross income, total	152,340	154,661	889,344	2,317,943	382,405	1,935,538	382,710
Under $2,000	9,306	9,306	20,175	10,619	5,174	5,445	15
$2,000 under $5,000	21,531	21,531	73,620	76,037	21,860	54,177	4,024
$5,000 under $10,000	33,192	33,505	154,283	250,131	56,198	193,933	24,189
$10,000 under $20,000	54,447	55,713	260,365	780,491	97,112	683,379	96,692
$20,000 under $50,000	29,980	30,618	268,973	850,399	136,637	713,762	151,389
$50,000 under $100,000	3,112	3,186	72,498	204,037	39,343	164,694	54,364
$100,000 under $500,000	749	779	34,779	124,747	22,161	102,586	43,148
$500,000 under $1,000,000	18	18	3,721	11,830	3,110	8,720	4,735
$1,000,000 or more	5	5	930	9,652	810	8,842	4,154
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-
NATURE OF BUSINESS NOT ALLOCABLE							
With and without adjusted gross income, total	41,128	41,261	431,042	392,037	93,741	298,296	52,913
Adjusted gross income, total	39,952	40,081	380,642	401,714	97,798	303,916	52,913
Under $2,000	5,263	5,263	31,921	5,955	1,140	4,815	-
$2,000 under $5,000	6,915	6,915	37,861	23,429	9,383	14,046	453
$5,000 under $10,000	14,132	14,132	121,033	105,072	37,045	68,027	8,630
$10,000 under $20,000	9,624	9,750	106,988	131,553	19,058	112,495	15,506
$20,000 under $50,000	3,628	3,629	64,442	100,523	24,947	75,576	17,606
$50,000 under $100,000	314	314	15,815	21,131	5,219	15,912	5,693
$100,000 under $500,000	73	75	2,545	11,916	1,191	10,725	4,055
$500,000 under $1,000,000	3	3	37	2,135	[1]185	2,320	970
$1,000,000 or more	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Net loss exceeds net profit.
[2]Adjusted gross deficit.
[3]Other loss exceeds other income.
NOTE: Because of high sampling variability, not all industries are shown separately for "Agriculture, forestry, and fishery," "Mining," "Special trade contractors," "Manufacturing," "Transportation, communication, electric, gas, and sanitary services," "Retail trade," "Finance," "Real estate," and Services."
See text for the explanatory statements and "Description of the Samples and Limitations of the Data."

Table 2.10—CHARACTERISTICS OF FARM PROPRIETORS, BY SIZE OF NONFARM INCOME AND SIZE OF NET FARM PROFIT OR LOSS

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of nonfarm income and size of net farm profit or loss	Number of returns	Adjusted gross income				Income tax after credits	Number of farms		Farm business receipts		Farm deductions			
		Total	Net farm profit (loss)	Long-term gain in adjusted gross income	Other income (loss)		Cash accounting method	Accrual accounting method	Sales of products and other farm income	Agricultural program payments	Total	Interest	Conservation expenses	Depreciation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
RETURNS WITH AND WITHOUT NONFARM ADJUSTED GROSS INCOME														
Returns with and without net farm profit, total...	2,891,825	23,815,512	2,677,325	1,785,207	19,352,980	3,468,760	2,830,088	75,776	36,483,514	2,661,175	29,744,803	2,034,680	62,011	4,598,952
Returns with net farm profit, total.....	1,644,107	12,640,603	5,589,713	702,234	6,348,656	1,641,868	1,609,527	42,492	27,772,848	2,090,687	19,748,778	1,162,101	35,103	3,002,930
With profit $1 under $5,000.....	1,285,416	7,865,530	1,955,338	443,412	5,466,780	888,660	1,264,414	26,470	12,040,192	933,634	9,468,285	592,829	19,580	1,472,533
With profit $5,000 under $25,000.....	345,794	4,231,116	3,160,295	235,632	835,189	605,797	333,040	14,930	13,511,219	998,825	8,946,787	504,780	13,820	1,383,128
With profit $25,000 or more.....	12,897	543,957	474,080	23,190	46,687	147,411	12,073	1,092	2,221,437	158,228	1,333,706	64,492	1,703	147,269
Returns without net farm profit, total.....	1,247,718	11,174,909	[1]2,912,388	1,082,973	13,004,324	1,826,892	1,220,561	33,284	8,710,666	570,488	9,996,025	872,579	26,908	1,596,022
With loss under $25,000.....	1,237,582	10,759,971	[1]2,386,733	842,228	12,304,476	1,655,111	1,210,491	32,460	7,611,117	545,239	8,780,459	750,094	23,439	1,430,953
With loss $25,000 or more.....	10,136	414,938	[1]525,655	240,745	699,848	171,781	10,070	824	1,099,549	25,249	1,215,566	122,485	3,469	165,069
RETURNS WITHOUT NONFARM ADJUSTED GROSS INCOME														
Returns with and without net farm profit, total...	259,620	430,366	710,407	40,337	[3]320,378	64,958	255,116	5,996	5,722,371	389,669	4,063,728	321,662	5,288	558,592
Returns with net farm profit, total.....	214,816	709,361	845,924	15,498	[3]152,061	64,958	211,233	4,843	4,899,886	342,712	3,293,263	244,654	4,483	458,801
With profit $1 under $5,000.....	161,098	228,894	283,010	7,169	[3]61,285	4,804	159,618	2,512	1,864,322	127,959	1,447,680	107,994	1,958	209,020
With profit $5,000 under $25,000.....	51,363	416,018	466,299	5,622	[3]55,903	44,337	49,386	2,184	2,506,178	178,265	1,553,260	116,688	2,155	219,811
With profit $25,000 or more.....	2,355	64,449	96,615	2,707	[3]34,873	15,817	2,229	147	529,386	36,488	292,323	19,972	370	29,970
Returns without net farm profit, total.....	44,804	[2]278,995	[1]135,517	24,839	[3]168,317	-	43,883	1,153	822,485	46,957	770,465	77,008	805	99,791
With loss under $25,000.....	44,320	[2]197,823	[1]105,096	14,766	[3]107,493	-	43,466	1,060	724,402	45,747	682,703	66,810	667	90,245
With loss $25,000 or more.....	484	[2]81,172	[1]30,421	10,073	[3]60,824	-	417	93	98,083	1,210	87,762	10,198	138	9,546
RETURNS WITH NONFARM ADJUSTED GROSS INCOME														
Total														
Returns with and without net farm profit, total...	2,632,205	23,385,146	1,966,918	1,744,870	19,673,358	3,403,802	2,574,972	69,780	30,761,143	2,271,506	25,681,075	1,713,018	56,723	4,040,360
Returns with net farm profit, total.....	1,429,291	11,931,242	4,743,789	686,736	6,500,717	1,576,910	1,398,294	37,649	22,872,962	1,747,975	16,455,515	917,447	30,620	2,544,129
With profit $1 under $5,000.....	1,124,318	7,636,636	1,672,328	436,243	5,528,065	883,856	1,104,796	23,958	10,175,870	805,675	8,020,605	484,835	17,622	1,263,513
With profit $5,000 under $25,000.....	294,431	3,815,098	2,693,996	230,010	891,092	561,460	283,654	12,746	11,005,041	820,560	7,393,527	388,092	11,665	1,163,317
With profit $25,000 or more.....	10,542	479,508	377,465	20,483	81,560	131,594	9,844	945	1,692,051	121,740	1,041,383	44,520	1,333	117,299
Returns without net farm profit, total.....	1,202,914	11,453,904	[1]2,776,871	1,058,134	13,172,641	1,826,892	1,176,678	32,131	7,888,181	523,531	9,225,560	795,571	26,103	1,496,231
With loss under $25,000.....	1,193,262	10,957,794	[1]2,281,637	827,462	12,411,969	1,655,111	1,167,025	31,400	6,886,715	499,492	8,097,756	683,284	22,772	1,340,708
With loss $25,000 or more.....	9,652	496,110	[1]495,234	230,672	760,672	171,781	9,653	731	1,001,466	24,039	1,127,804	112,287	3,331	155,523
$1 Under $5,000														
Returns with and without net farm profit, total...	1,281,677	5,519,359	3,093,132	393,620	2,032,607	483,409	1,255,219	30,892	19,675,339	1,436,836	15,019,017	919,547	24,579	2,349,986
Returns with net farm profit, total.....	959,316	5,201,696	3,600,720	291,384	1,309,592	469,809	938,089	25,160	16,907,739	1,261,598	12,147,908	681,422	20,752	1,921,813
With profit $1 under $5,000.....	713,989	2,436,959	1,221,662	171,275	1,044,022	118,134	701,948	14,877	7,307,842	539,119	5,757,811	343,484	10,697	903,902
With profit $5,000 under $25,000.....	238,983	2,538,800	2,164,522	117,316	256,962	299,677	230,218	9,791	8,681,332	652,970	5,837,207	313,047	9,545	951,465
With profit $25,000 or more.....	6,344	225,937	214,536	2,793	8,608	51,998	5,923	492	918,565	69,509	552,890	24,891	510	66,446
Returns without net farm profit, total.....	322,361	317,663	[1]507,588	102,236	723,015	13,600	317,130	5,732	2,767,600	175,238	2,871,109	238,125	3,827	428,173
With loss under $25,000.....	321,401	352,200	[1]471,033	100,439	722,794	13,600	316,235	5,662	2,628,522	170,467	2,762,005	224,599	3,795	416,782
With loss $25,000 or more.....	960	[2]34,537	[1]36,555	1,797	221	-	895	70	139,078	4,771	109,104	13,526	32	11,391
$5,000 Under $10,000														
Returns with and without net farm profit, total...	669,781	5,026,176	59,416	231,747	4,735,013	496,575	654,238	17,336	5,340,320	446,347	4,852,301	330,618	10,634	761,975
Returns with net farm profit, total.....	278,881	2,704,482	675,083	112,272	1,917,127	316,249	272,499	7,094	3,419,378	301,616	2,577,405	140,786	5,241	388,617
With profit $1 under $5,000.....	242,022	2,041,668	273,839	78,079	1,689,750	205,263	237,135	5,264	1,765,090	165,501	1,427,374	88,280	4,055	231,854
With profit $5,000 under $25,000.....	34,799	574,639	327,280	31,708	215,651	87,983	33,414	1,642	1,352,378	104,748	933,701	42,502	753	131,797
With profit $25,000 or more.....	2,060	88,175	73,964	2,485	11,726	23,003	1,950	188	301,910	31,367	216,330	10,004	433	24,966
Returns without net farm profit, total.....	390,900	2,321,694	[1]615,667	119,475	2,817,886	180,326	381,739	10,242	1,920,942	144,731	2,274,896	189,832	5,393	373,358
With loss under $25,000.....	390,514	2,334,377	[1]600,281	117,822	2,816,836	180,326	381,352	10,217	1,862,142	143,647	2,216,140	181,812	5,329	366,799
With loss $25,000 or more.....	386	[2]12,683	[1]15,386	1,653	1,050	-	387	25	58,800	1,084	58,756	8,020	64	6,559

Footnotes at end of table.

Table 2.10—CHARACTERISTICS OF FARM PROPRIETORS, BY SIZE OF NONFARM INCOME AND SIZE OF NET FARM PROFIT OR LOSS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of nonfarm income and size of net farm profit or loss	Number of returns	Adjusted gross income				Income tax after credits	Number of farms		Farm business receipts		Farm deductions			
		Total	Net farm profit (loss)	Long-term gain in adjusted gross income	Other income (loss)		Cash accounting method	Accrual accounting method	Sales of products and other farm income	Agricultural program payments	Total	Interest	Conservation expenses	Depreciation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
RETURNS WITH NONFARM ADJUSTED GROSS INCOME—Continued														
$10,000 Under $25,000														
Returns with and without net farm profit, total...	584,635	7,783,382	[1]557,896	377,089	7,964,189	1,025,686	571,009	17,603	3,653,016	309,364	3,716,624	306,095	12,253	605,901
Returns with net farm profit, total.....	167,474	2,721,740	361,166	127,353	2,233,221	410,459	164,585	4,345	1,831,560	151,391	1,299,658	75,893	3,450	184,504
With profit $1 under $5,000.....	150,077	2,255,513	151,476	93,748	2,010,289	314,212	147,684	3,292	875,555	89,906	689,236	45,563	2,366	108,185
With profit $5,000 under $25,000.....	15,945	386,563	152,211	29,780	204,572	72,224	15,576	871	665,554	45,385	428,229	23,415	899	58,741
With profit $25,000 or more.....	1,452	79,664	57,479	3,825	18,360	24,023	1,325	182	290,451	16,100	182,193	6,915	185	17,578
Returns without net farm profit, total.....	417,161	5,061,642	[1]919,062	249,736	5,730,968	615,227	406,424	13,258	1,821,456	157,973	2,416,966	230,202	8,803	421,397
With loss under $25,000.....	415,787	5,089,671	[1]869,358	238,680	5,720,349	615,227	405,035	13,124	1,705,646	155,497	2,293,963	214,216	8,642	406,791
With loss $25,000 or more.....	1,374	[2]28,029	[1]49,704	11,056	10,619	-	1,389	134	115,810	2,476	123,003	15,986	161	14,606
$25,000 Under $50,000														
Returns with and without net farm profit, total...	64,016	1,964,817	[1]199,917	161,323	2,003,411	392,514	62,662	2,431	1,007,841	47,177	917,852	74,323	4,082	140,948
Returns with net farm profit, total.....	17,454	653,198	69,080	40,378	543,740	147,878	16,932	791	429,559	23,701	264,025	13,521	753	30,860
With profit $1 under $5,000.....	13,804	480,865	19,084	25,616	436,165	101,596	13,583	393	141,682	8,286	100,450	5,512	365	13,065
With profit $5,000 under $25,000.....	3,281	144,077	34,803	12,465	96,809	37,017	3,038	340	191,734	12,371	124,011	6,783	308	14,424
With profit $25,000 or more.....	369	28,256	15,193	2,297	10,766	9,265	311	58	96,143	3,044	39,564	1,226	80	3,371
Returns without net farm profit, total.....	46,562	1,311,619	[1]268,997	120,945	1,459,671	244,636	45,730	1,640	578,282	23,476	653,827	60,802	3,329	110,088
With loss under $25,000.....	44,858	1,323,178	[1]194,841	101,434	1,416,585	244,234	44,084	1,549	404,975	18,942	471,715	40,025	3,035	83,764
With loss $25,000 or more.....	1,704	[2]11,559	[1]74,156	19,511	43,086	402	1,646	91	173,307	4,534	182,112	20,777	294	26,324
$50,000 Under $100,000														
Returns with and without net farm profit, total...	23,345	1,387,273	[1]200,058	146,560	1,440,771	390,012	23,018	1,009	630,685	23,625	620,838	48,875	2,598	94,232
Returns with net farm profit, total.....	4,703	341,826	26,374	33,791	281,661	106,626	4,715	185	187,098	7,855	112,781	4,599	255	11,955
With profit $1 under $5,000.....	3,439	234,201	4,724	22,564	206,913	70,198	3,471	99	45,250	2,216	30,789	1,540	70	4,483
With profit $5,000 under $25,000.....	1,045	81,912	11,136	8,526	62,250	26,650	1,016	69	88,887	4,279	52,609	1,952	128	4,402
With profit $25,000 or more.....	219	25,713	10,514	2,701	12,498	9,778	228	17	52,961	1,360	29,383	1,107	57	3,070
Returns without net farm profit, total.....	18,642	1,045,447	[1]226,432	112,769	1,159,110	283,386	18,303	824	443,587	15,770	508,057	44,276	2,343	82,277
With loss under $25,000.....	15,964	974,597	[1]105,949	85,917	994,629	269,338	15,640	629	215,553	9,306	255,854	19,160	1,447	47,580
With loss $25,000 or more.....	2,678	70,850	[1]120,483	26,852	164,481	14,048	2,663	195	228,034	6,464	252,203	25,116	896	34,697
$100,000 or More														
Returns with and without net farm profit, total...	8,751	1,704,139	[1]227,759	434,531	1,497,367	615,606	8,826	509	453,942	8,157	554,443	33,560	2,577	87,318
Returns with net farm profit, total.....	1,463	308,300	11,366	81,558	215,376	125,889	1,474	74	97,628	1,814	53,738	1,226	169	6,380
With profit $1 under $5,000.....	987	187,430	1,543	44,961	140,926	74,453	975	33	40,451	647	14,945	456	69	2,024
With profit $5,000 under $25,000.....	378	89,107	4,044	30,215	54,848	37,909	392	33	25,156	807	17,770	393	32	2,488
With profit $25,000 or more.....	98	31,763	5,779	6,382	19,602	13,527	107	8	32,021	360	21,023	377	68	1,868
Returns without net farm profit, total.....	7,288	1,395,839	[1]239,125	352,973	1,281,991	489,717	7,352	435	356,314	6,343	500,705	32,334	2,408	80,938
With loss under $25,000.....	4,738	883,771	[1]40,175	183,170	740,776	332,386	4,679	219	69,877	1,633	98,079	3,472	524	18,992
With loss $25,000 or more.....	2,550	512,068	[1]198,950	169,803	541,215	157,331	2,673	216	286,437	4,710	402,626	28,862	1,884	61,946

[1]Net farm loss.
[2]Adjusted gross deficit.
[3]Loss exceeds income.
NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

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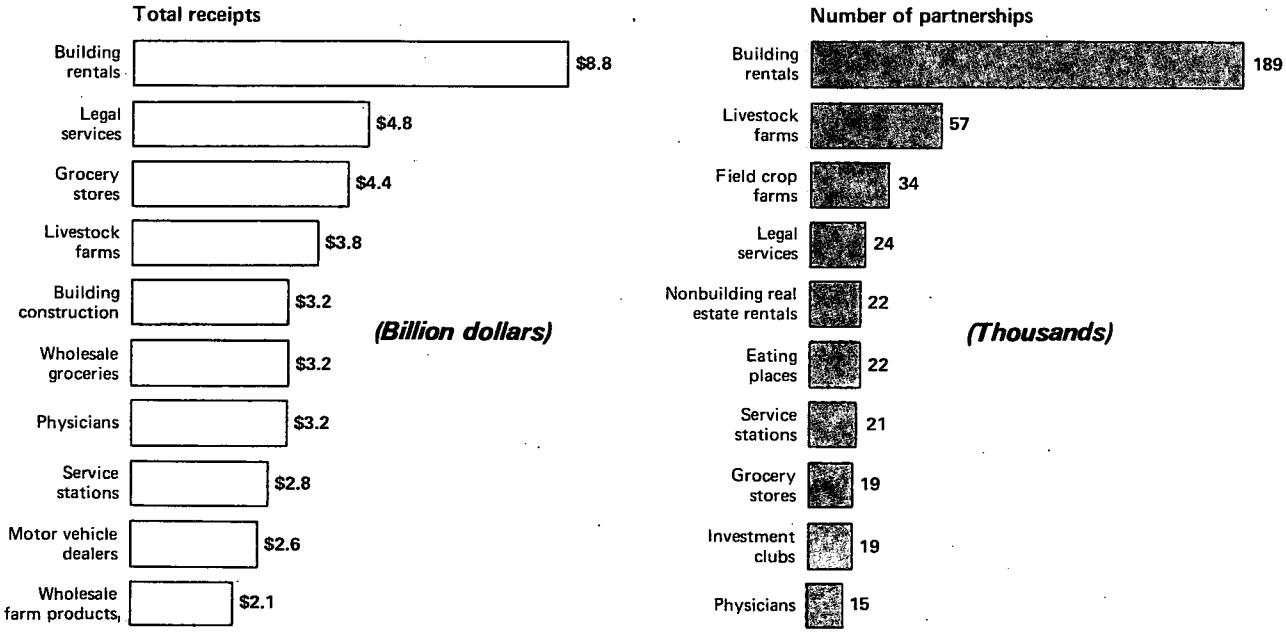
The statistics in this section cover partnerships, joint ventures, syndicates, groups, pools, and most other associations of two or more persons organized for profit that were not specifically classified by the Code as corporations. Partnerships were not taxable as such; the partners, who could be individuals, estates, trusts, other partnerships, or corporations, reported their shares of the groups' taxable incomes (or losses) as a part of their own income.

The parties involved in joint production, extraction, investing, or use agreements that did not involve the active conduct of complete business operations could elect, under Code section 761, not to be considered a partnership. The partners in such an agreement reported their share of the business income and deductions on their own returns, and no return was filed for the group. The actual extent of these business activities is not known; however,

Chart 3A
Ten leading partnership activities

Activity ranked by —



Source: table 3.1

for petroleum exploration and production and a few other areas, it is probably significant.

Industrial Activity by State

Table 3.5 presents selected data classified by industry and by the State where the return was filed. These data may serve as estimates of partnership business activity within a State, even though the business is not necessarily operated in the State where the return was filed. If the partners lived in a different State, for example, the return might have been filed in that State; and, of course, a few partnerships were operated across State lines. However, most partnerships conducted their business activity in the same State where they filed their returns.

The sample of partnership returns was designed to yield national rather than State statistics, so reliable State estimates were not possible for many industry classes. For some smaller States it was possible to show only a few broad industry groupings. Since separate weights for the State data were computed by Internal Revenue district to increase the reliability of the State estimates, the United States totals differ slightly from totals in other tables. The sampling variability of the statistics in the State tables is generally higher than for the other tables in this report.

Table 3.1—PARTNERS, TOTAL RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY INDUSTRY

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry	Partnerships with and without net profit								Partnerships with net profit							
	Number of--		Total receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)	Number of--		Total receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit
	Partnerships	Partners							Partnerships	Partners						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All industries	936,133	3,697,818	93,348,080	4,578,820	3,159,258	4,470,206	12,276,160	9,790,396	639,795	2,379,599	78,032,236	2,364,730	2,075,780	1,669,544	10,236,056	14,419,124
Agriculture, forestry, and fishery	124,165	318,611	7,918,857	540,257	203,866	295,290	715,180	653,706	84,325	210,109	6,158,645	358,566	145,367	155,958	518,895	1,079,118
Farms	111,277	287,090	6,776,293	494,773	188,909	279,722	603,147	563,432	76,427	191,810	5,294,312	332,265	133,925	147,401	429,272	942,144
Field crop farms	33,853	92,122	1,749,384	167,069	59,596	82,892	172,169	246,268	24,992	67,907	1,431,145	121,058	44,675	48,232	120,556	343,139
Fruit, tree nut, and vegetable farms	11,599	35,793	845,016	58,911	38,707	39,579	200,510	44,971	6,932	18,487	699,679	36,239	24,225	16,085	153,625	121,375
Livestock farms	57,238	136,971	3,825,249	247,619	79,742	147,852	181,044	231,659	39,666	92,856	2,870,764	161,444	56,803	79,164	115,676	415,107
Animal specialty farms	1,710	3,976	53,494	3,145	1,246	964	7,261	2,112	407	985	48,675	1,511	1,090	595	5,643	7,596
Other farms	6,877	18,228	303,150	18,029	9,618	8,435	42,163	38,422	4,430	11,575	244,049	12,013	7,132	3,325	33,772	54,927
Agricultural services and hunting and trapping	10,205	24,650	1,017,776	36,791	11,691	13,970	85,512	76,008	6,396	14,743	766,569	19,640	9,198	7,453	68,863	117,293
Miscellaneous agricultural services	3,499	8,599	379,139	16,563	5,134	4,366	38,384	23,177	2,383	5,655	313,040	10,697	3,942	2,258	28,491	29,819
Offices of veterinarians and animal hospitals	1,385	3,055	140,506	2,853	2,390	1,421	19,926	54,104	1,290	2,858	137,656	2,793	2,370	1,418	19,776	54,575
Other animal husbandry services	2,888	7,664	419,536	12,958	2,146	7,280	11,581	[1]16,545	906	2,174	248,122	2,525	1,223	3,000	8,048	15,124
Horticultural services	2,389	5,244	77,983	4,280	1,967	830	15,621	15,465	1,817	4,056	67,751	3,625	1,663	777	12,548	17,775
Hunting and trapping, and game propagation	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)	-	-	-	-	-	-	-	-
Forestry	1,231	3,348	35,597	2,892	1,891	473	6,062	2,650	496	1,178	25,114	2,515	1,147	210	3,925	5,999
Fishery	1,452	3,523	89,191	5,801	1,375	1,125	20,459	11,616	1,006	2,378	72,650	4,146	1,097	894	16,835	13,682
Mining	14,383	185,679	1,278,001	100,247	37,218	30,709	139,157	[1]244,874	8,816	99,984	986,431	67,326	25,256	10,830	104,869	256,417
Metal mining	529	2,045	58,114	4,096	1,559	421	6,998	[1]8,475	104	212	22,243	1,295	507	60	3,646	3,781
Coal mining	865	2,969	235,917	13,836	4,402	1,476	39,041	35,255	637	2,246	225,750	13,280	3,922	1,457	34,596	37,979
Crude petroleum and natural gas	11,820	175,744	824,665	67,942	26,764	24,656	57,195	[1]276,521	7,401	94,594	606,688	41,897	17,308	7,783	38,203	199,198
Quarrying and mining, not elsewhere classified	1,169	4,921	159,305	14,373	4,493	4,156	35,923	4,867	674	2,932	131,750	10,854	3,519	1,530	28,424	15,459
Contract construction	51,001	112,762	7,701,002	172,161	117,948	52,369	1,347,634	749,622	41,327	90,289	6,382,729	119,550	100,347	34,926	1,083,571	867,265
General contractors	16,855	39,108	4,965,099	108,354	57,379	37,175	688,455	303,846	12,548	28,196	3,906,615	64,751	46,724	23,479	498,778	395,526
Building construction	13,611	31,097	3,195,969	35,298	33,492	28,193	365,843	199,928	10,141	22,541	2,656,132	25,714	27,851	17,762	298,290	246,204
Heavy construction, except buildings	1,569	4,095	734,691	27,426	11,878	5,876	124,644	38,484	1,183	2,876	543,157	21,537	9,641	4,217	86,891	53,878
General contractors not allocable	1,675	3,916	1,034,439	45,630	12,009	3,106	197,968	65,434	1,224	2,779	707,326	17,500	9,232	1,500	113,597	95,444
Special trade contractors	34,049	73,456	2,730,267	63,616	60,445	14,573	658,001	445,362	28,690	61,915	2,472,965	54,792	53,591	11,445	584,616	470,716
Plumbing, heating, and air conditioning	6,313	13,010	659,367	9,687	13,956	2,475	137,314	81,707	5,280	10,937	589,046	8,297	12,041	1,955	121,802	85,728
Painting, paperhanging, and decorating	4,832	9,901	205,909	4,253	4,569	888	61,574	52,611	4,335	8,904	194,545	3,866	4,259	718	57,747	53,242
Electrical work	1,846	3,992	309,278	3,241	6,258	964	90,099	40,383	1,337	2,917	289,722	2,959	5,893	790	84,879	41,967
Masonry, stonework, and plastering	4,665	10,981	375,767	6,056	9,061	955	103,885	73,629	4,231	9,920	345,754	5,545	8,309	841	92,018	75,647
Carpentering and flooring	4,336	9,357	201,739	2,767	3,286	1,032	40,285	43,708	3,722	7,984	180,874	2,336	2,632	967	35,100	45,215
Roofing and sheet metal work	2,286	4,836	216,578	3,878	4,642	738	51,935	37,742	2,015	4,294	207,920	3,767	4,455	690	49,765	38,831
Concrete work	1,395	2,892	163,806	4,066	4,110	617	39,637	22,887	1,115	2,325	140,690	3,654	3,402	576	30,928	24,758
Water well drilling	1,024	2,123	74,243	3,552	1,416	556	10,679	13,936	971	2,017	70,675	3,179	1,384	534	9,702	14,787
Miscellaneous special trade contractors	7,352	16,364	523,580	26,116	13,147	6,348	122,593	78,759	5,684	12,617	453,739	21,189	11,216	4,374	102,675	90,541
Contractors not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	28,495	70,755	5,264,148	183,064	111,744	53,800	1,062,546	411,093	20,198	49,466	4,461,159	121,954	90,989	26,264	871,444	523,328
Food and kindred products	2,346	6,218	919,165	16,590	13,779	5,045	115,521	47,037	1,657	4,477	823,129	13,007	11,841	3,476	100,659	55,216
Textile mill products	385	1,140	184,198	2,413	2,901	941	33,087	11,009	236	807	164,121	1,925	2,465	761	27,047	11,835
Apparel and other textile products	1,680	4,573	525,059	3,934	12,541	2,429	187,624	37,425	1,376	3,919	476,804	3,402	11,309	2,050	168,043	39,273
Lumber and wood products, except furniture	4,760	11,446	803,026	46,580	18,983	20,497	134,596	25,455	3,635	8,489	562,791	28,637	12,496	5,589	86,612	55,604
Furniture and fixtures	1,513	3,315	188,341	3,076	4,353	997	45,823	20,223	975	2,181	152,782	2,093	3,460	634	35,684	21,960
Printing, publishing, and allied industries	5,047	12,449	489,186	12,557	11,647	3,525	126,634	69,291	3,660	8,398	459,643	11,443	11,040	2,968	118,079	79,689
Chemicals and allied products	429	1,177	375,656	48,686	5,679	7,711	35,164	7,172	322	958	285,783	23,860	3,589	1,475	19,151	27,917
Leather and leather products	325	726	73,594	745	1,498	297	13,441	5,355	188	446	61,764	652	1,231	252	10,066	6,110
Stone, clay, and glass products	1,111	2,702	210,648	8,403	7,285	1,841	39,274	21,434	899	2,115	181,147	6,694	6,413	1,380	33,090	24,146
Primary metal industries	331	874	168,986	5,320	2,760	468	25,569	13,365	269	683	141,317	2,223	2,027	351	18,952	15,690
Fabricated metal products	1,898	4,399	372,377	7,797	8,282	3,147	88,760	52,927	1,599	3,771	349,045	7,174	7,599	3,020	82,323	55,674
Machinery, except electrical	3,453	8,021	361,493	14,306	8,816	2,596	93,975	53,536	2,492	5,810	297,235	11,173	6,850	1,708	72,843	59,622
Electrical machinery, equipment, and supplies	921	2,738	94,179	1,549	1,364	613	16,605	5,505	380	951	69,907	1,258	1,088	394	13,678	9,158
Transportation equipment	891	2,178	108,258	3,062	3,552	1,390	28,908	[1]2,301	565	1,344	79,072	1,819	1,999	540	15,889	10,306
Manufacturing, not elsewhere classified	3,315	8,528	386,701	7,844	8,273	2,301	77,337	43,819	1,943	5,110	354,188	6,567	7,566	1,665	69,121	50,728
Manufacturing not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	16,517	40,217	1,462,240	122,680	56,309	37,440	264,125	138,733	11,914	28,331	1,230,013	80,116	46,384	19,191	224,810	195,117
Local and highway passenger transit	938	1,950	36,223	2,984	1,603	445	11,395	5,173	758	1,583	32,527	2,392	1,392	311	10,212	5,888
Taxicabs	552	1,175	23,600	1,685	926	207	8,381	2,885	462	988	20,729	1,309	761	132	7,484	3,386
Other	386	775	12,623	1,299	677	238	3,014	2,288	296	595	11,798	1,083	631	179	2,728	2,502
Trucking and warehousing	11,343	25,210	905,815	71,218	39,759	15,272	177,323	101,623	8,589	18,765	788,525	57,501	32,663	10,392	156,564	113,908
Trucking, local and long distance	10,398	22,535	772,871	66,156	36,707	12,631	159,612	89,821	8,022	17,402	675,778	54,391	30,554	8,966	140,541	99,630
Public warehousing and motor freight terminals	945	2,675	132,944	5,062	3,052	2,641	17,711	11,802	567	1,363	112,747	3,110	2,109	1,426	16,023	14,278

Footnotes at end of table.

Table 3.1—PARTNERS, TOTAL RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY INDUSTRY—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry	Partnerships with and without net profit								Partnerships with net profit							
	Number of--		Total receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)	Number of--		Total receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit
	Partnerships	Partners							Partnerships	Partners						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Transportation, communication, electric, gas, and sanitary services--Continued																
Water transportation	828	3,069	69,679	5,399	1,536	2,670	10,602	15,089	445	1,951	55,589	2,178	779	801	8,977	20,888
Air transportation	437	1,064	19,633	6,705	829	2,416	2,450	[1]7,824	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Pipeline transportation	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation services	1,270	3,534	205,843	15,918	4,912	8,069	16,606	[1]7,532	740	1,815	147,794	825	4,528	279	11,374	12,343
Arrangement of transportation, except travel agencies	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Travel agencies	1,119	2,674	134,737	740	954	312	12,000	[1]757	659	1,565	94,664	433	578	200	6,792	7,565
Other transportation services	131	759	56,044	15,135	298	7,743	2,671	[1]9,057	61	149	38,068	349	290	65	2,647	2,496
Communication	330	1,238	54,908	3,315	1,645	1,449	17,096	4,298	153	330	41,622	1,278	1,023	431	10,494	10,300
Electric, gas, and sanitary services	1,364	4,127	159,984	16,600	5,943	7,027	28,401	26,478	1,077	3,490	149,072	15,030	5,554	6,884	25,503	27,843
Wholesale and retail trade	201,208	462,712	35,297,605	358,695	561,315	170,247	2,750,849	2,161,701	153,666	352,627	31,574,809	300,929	489,997	129,522	2,386,218	2,372,317
Wholesale trade	30,269	75,947	11,449,194	87,530	127,676	47,819	644,736	557,016	23,297	58,351	10,391,041	76,081	114,089	36,615	569,119	605,422
Motor vehicles and automotive equipment	2,768	6,368	579,014	5,021	7,160	2,691	52,912	45,994	2,190	5,027	524,334	4,523	6,350	2,231	45,255	49,365
Drugs, chemicals, and allied products	820	3,542	174,814	1,212	1,973	717	14,505	8,667	444	1,722	154,963	902	1,612	481	12,295	10,147
Piece goods, notions, and apparel	1,175	2,766	434,357	1,522	3,659	1,986	24,235	33,528	930	2,248	398,716	1,304	3,386	1,507	21,089	35,038
Groceries and related products	5,313	13,573	3,181,093	21,755	19,930	7,631	169,380	118,651	4,371	11,063	2,926,046	18,166	17,401	5,942	148,034	129,655
Farm product raw materials	2,228	5,495	2,144,823	10,489	5,908	12,357	40,183	32,889	1,765	4,330	1,831,844	8,836	4,981	8,783	33,598	38,625
Electrical goods	450	1,118	195,415	893	1,961	802	16,142	12,500	391	996	183,367	848	1,786	710	14,991	12,917
Hardware, and plumbing and heating equipment	734	1,779	259,910	1,710	2,738	1,129	21,499	18,009	637	1,537	252,856	1,680	2,684	1,088	21,033	18,249
Machinery, equipment, and supplies	2,847	6,872	647,575	6,397	6,926	4,482	50,376	45,922	2,073	4,869	541,778	5,162	5,529	2,973	41,466	52,498
Alcoholic beverages	700	1,612	578,187	3,264	15,907	1,379	30,131	19,822	631	1,464	549,275	3,118	15,454	1,224	28,400	20,472
Lumber and construction materials	1,175	3,099	456,361	6,651	4,830	3,406	33,347	17,172	844	2,297	390,257	5,161	3,494	2,339	26,129	21,327
Wholesale trade, not elsewhere classified	11,874	29,300	2,780,104	28,289	56,421	11,180	189,777	202,238	8,924	22,551	2,620,122	26,054	51,149	9,282	174,582	215,504
Wholesale trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade	170,394	384,869	23,798,733	270,711	432,960	122,060	2,102,207	1,603,110	130,134	293,000	21,143,056	224,463	375,335	92,539	1,814,592	1,764,197
Building materials, hardware, and farm equipment	10,866	24,887	1,974,964	22,637	34,671	12,567	165,923	124,132	8,591	19,433	1,749,971	19,395	30,597	10,088	143,791	142,620
Building materials dealers	4,218	10,311	780,510	11,256	16,231	5,648	82,324	59,299	3,292	7,863	705,775	9,898	14,192	4,840	72,882	65,777
Hardware stores	4,187	8,983	516,760	5,596	11,814	2,526	40,920	46,636	3,503	7,477	459,341	4,918	10,661	1,945	36,173	48,571
Farm equipment dealers	2,461	5,593	677,694	5,785	6,626	4,393	42,679	18,197	1,796	4,093	584,855	4,579	5,744	3,303	34,736	28,272
General merchandise stores	10,240	26,972	1,301,388	21,534	25,069	6,579	118,625	96,604	7,509	20,964	1,151,721	17,018	21,123	4,941	97,270	106,149
Mail order houses	618	1,603	30,925	210	339	188	2,173	2,335	307	981	30,241	148	288	65	2,162	2,775
Automatic merchandising machine operators	2,056	4,617	152,316	9,717	5,483	1,503	10,368	11,137	1,146	2,526	129,001	6,929	4,718	962	7,970	14,143
Direct selling establishments	279	585	19,146	495	213	172	1,040	1,525	233	493	18,455	451	204	63	1,004	2,256
Variety and other general merchandise stores	7,287	20,167	1,099,001	11,112	19,034	4,716	105,044	81,607	5,823	16,964	974,024	9,490	15,913	3,851	86,134	86,975
Food stores	25,949	58,321	5,175,750	44,831	73,679	14,405	338,629	264,470	21,518	48,316	4,688,351	39,208	66,207	11,331	301,725	279,589
Grocery stores	19,159	43,419	4,368,533	35,352	62,092	11,902	253,862	195,123	16,076	36,209	3,950,232	31,049	55,760	9,410	225,840	206,856
Meat and fish markets	2,076	4,806	374,651	2,286	3,176	467	18,637	28,105	1,732	4,118	349,940	2,130	2,965	410	17,254	28,792
Fruit stores and vegetable markets	649	1,361	76,815	400	984	95	4,761	6,505	511	1,085	67,994	340	832	76	3,849	6,944
Candy, nut, and confectionery stores	476	1,035	33,882	814	915	334	3,121	3,263	388	859	26,727	365	855	77	2,514	3,692
Retail bakeries	2,066	4,452	181,532	3,183	4,532	683	43,386	24,191	1,787	3,842	169,649	2,937	4,197	655	39,874	24,715
Dairy products and other food stores	1,523	3,248	140,337	2,796	1,980	924	14,862	7,283	1,024	2,203	123,809	2,387	1,598	703	12,394	8,590
Automotive dealers and service stations	35,102	75,631	6,311,958	47,015	87,800	35,988	401,751	316,956	27,493	59,156	5,489,394	37,958	75,607	26,823	343,973	346,382
Motor vehicle dealers	6,774	15,205	2,610,681	12,532	20,672	21,281	157,201	75,253	5,257	11,813	2,215,684	10,074	16,885	16,164	131,852	84,092
Tire, battery, and accessory dealers	4,171	9,389	487,379	6,522	8,953	2,266	55,250	46,659	3,055	6,927	440,432	5,631	7,941	1,873	49,127	50,445
Gasoline service stations	21,157	44,498	2,808,541	22,840	53,866	5,888	173,179	181,601	17,549	36,915	2,529,588	19,107	48,047	4,702	151,717	190,390
Other automotive dealers	3,000	6,539	405,357	5,121	4,309	6,553	16,121	13,443	1,632	3,501	303,690	3,146	2,734	4,084	11,277	21,455
Apparel and accessory stores	10,215	23,631	1,221,631	9,851	22,237	5,520	126,273	115,017	8,127	18,977	1,110,075	8,561	19,577	4,078	113,445	124,383
Women's ready-to-wear and accessory stores, and fur shops	3,462	7,339	369,769	3,419	7,366	1,398	42,760	34,657	2,643	5,653	336,454	3,023	6,332	1,176	39,315	36,334
Other apparel and accessory stores	6,753	16,292	851,862	6,432	14,871	4,122	83,513	80,360	5,484	13,324	773,621	5,538	13,245	2,902	74,130	88,049
Furniture, home furnishings, and equipment	11,328	25,309	1,551,755	17,330	26,673	10,150	153,662	131,743	8,331	18,706	1,404,545	15,055	23,148	8,208	136,628	144,220
Furniture stores	4,526	10,570	844,854	9,054	14,949	5,762	82,710	59,860	3,136	7,302	757,950	7,817	12,697	4,532	72,638	66,946
Home furnishings and equipment stores, except appliances	2,099	4,359	176,568	2,204	2,770	886	23,341	18,748	1,560	3,252	159,579	1,690	2,367	531	20,715	20,513
Household appliance, radio, TV, and music stores	4,703	10,380	530,333	6,072	8,954	3,502	47,611	53,135	3,635	8,152	487,016	5,548	8,084	3,145	43,275	56,761
Eating and drinking places	33,135	74,733	2,612,601	64,606	97,034	19,704	498,337	242,187	24,732	55,029	2,246,895	51,082	80,431	14,600	408,824	280,389
Eating places	22,169	51,225	1,919,483	47,798	66,627	13,942	403,790	159,956	15,977	36,573	1,629,721	37,392	54,579	9,903	329,928	191,142
Drinking places	10,966	23,508	693,118	16,808	30,407	5,762	94,547	82,231	8,755	18,456	617,174	13,690	25,852	4,697	78,896	89,247

Footnotes at end of table.

Table 3.1—PARTNERS, TOTAL RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY INDUSTRY—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry	Partnerships with and without net profit								Partnerships with net profit							
	Number of--		Total receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)	Number of--		Total receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit
	Partnerships	Partners							Partnerships	Partners						
Wholesale and retail trade--Continued	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Retail trade--Continued																
Drug and proprietary stores	4,340	10,128	868,515	6,694	14,991	2,106	94,022	86,063	4,122	9,572	820,410	6,312	13,760	1,761	87,746	88,335
Liquor stores	4,124	9,512	774,063	6,426	16,307	2,785	35,939	49,008	3,348	7,299	701,036	5,265	14,623	1,991	30,619	50,652
Antique and secondhand stores	2,601	5,413	89,047	1,657	1,413	941	5,841	12,129	1,185	2,490	73,566	980	920	610	4,820	15,540
Sporting goods stores and bicycle shops	1,692	3,702	171,532	1,668	3,156	1,525	9,769	7,458	1,191	2,649	135,928	1,100	2,457	707	7,315	11,305
Jewelry stores	1,486	3,198	146,836	1,194	3,098	549	15,737	21,418	1,171	2,524	140,363	1,082	2,975	534	14,911	22,171
Fuel and ice dealers	1,217	2,594	180,490	4,203	3,485	934	15,448	17,825	943	2,045	173,537	3,886	3,358	833	14,819	18,154
Florists	2,100	4,498	140,199	3,386	3,712	1,040	19,776	16,494	1,564	3,361	128,279	2,892	3,305	674	18,260	17,638
Cigar stores and stands	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Newsstands	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade, not elsewhere classified	15,473	35,155	1,226,879	17,085	18,788	7,160	97,355	97,248	9,872	21,516	1,078,669	14,110	16,409	5,254	85,391	112,180
Retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade not allocable	545	1,896	49,678	454	679	368	3,906	1,575	235	1,276	40,712	385	573	368	2,507	2,698
Finance, insurance, and real estate	320,227	1,969,967	15,165,331	2,349,023	1,645,310	3,508,229	1,342,564	[1]300,633	183,373	1,142,762	9,643,723	898,976	825,970	1,154,724	805,969	2,463,875
Finance	75,720	929,328	3,030,557	50,060	113,336	466,501	723,653	192,272	40,272	554,457	2,353,397	19,642	70,562	231,470	452,224	862,525
Banking	193	6,252	48,373	645	1,695	6,945	14,514	13,153	143	6,002	48,295	645	1,691	6,858	14,514	13,261
Credit agencies other than banks	2,481	9,353	112,210	1,341	2,375	14,497	14,241	26,671	2,071	8,067	98,384	1,182	2,101	9,775	10,933	34,876
Security and commodity brokers, dealers, exchanges, and services	3,248	25,672	2,086,372	17,494	72,411	255,987	679,463	127,961	1,973	16,038	1,525,220	10,285	54,723	174,290	421,367	331,505
Security underwriting syndicates	529	6,020	35,630	-	-	-	210	26,482	455	5,360	35,589	-	-	8	-	33,064
Security brokers, dealers, and flotation companies	2,384	17,216	1,947,993	16,259	69,468	249,123	649,727	92,912	1,405	10,238	1,431,526	9,805	53,414	173,209	406,211	280,782
Commodity contracts brokers and dealers, security and commodity exchanges, and allied services	335	2,436	102,749	1,235	2,943	6,849	29,526	8,567	113	440	58,105	480	1,309	1,073	15,156	17,659
Holding and investment companies	69,798	888,051	783,602	30,580	36,855	189,072	15,435	24,487	36,085	524,350	681,498	7,530	12,047	40,547	5,410	482,883
Investment clubs	18,581	252,645	31,109	438	423	4,197	35	16	5,827	73,345	29,419	405	100	177	2	18,151
Common trust funds	1,657	262,866	202,416	13	330	543	10	190,073	1,491	247,627	199,915	13	259	25	10	197,572
Other holding and investment companies	49,560	372,540	550,077	30,129	36,102	184,332	15,390	[1]165,602	28,767	203,378	452,164	7,112	11,688	40,345	5,398	267,160
Insurance agents, brokers, and service	9,064	23,848	933,469	7,509	14,204	4,946	103,138	218,635	7,954	21,226	800,262	6,363	11,427	4,048	89,844	241,216
Real estate	235,443	1,016,791	11,201,305	2,291,454	1,517,770	3,036,782	515,773	[1]711,540	135,147	567,079	6,490,064	872,971	743,981	919,206	263,901	1,360,134
Operators, except developers, and lessors of buildings	189,445	824,753	8,750,782	2,206,307	1,411,420	2,760,452	401,370	[1]769,057	107,048	465,409	4,691,014	826,750	693,717	842,793	192,201	986,275
Lessors of real property other than buildings	22,314	97,506	225,054	39,646	43,511	74,872	3,589	5,932	14,391	58,250	187,793	25,674	24,431	18,354	1,340	85,050
Agents, brokers, and managers	12,070	46,086	583,006	23,324	21,985	49,563	56,108	65,702	7,222	21,177	464,481	11,667	11,415	15,065	42,729	127,957
Title abstract companies	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Subdividers and developers	9,401	42,577	1,404,917	18,921	37,043	139,299	38,459	[1]42,601	4,714	17,742	943,887	6,505	12,003	37,541	15,011	121,789
Operative builders	1,161	3,433	167,845	1,830	2,524	11,420	5,340	6,338	808	2,329	134,980	1,043	1,238	4,372	3,399	16,156
Combinations of real estate, insurance, loans, and law offices	865	1,823	58,003	1,125	965	902	6,440	19,749	821	1,735	57,384	1,118	944	902	6,026	19,909
Services	175,800	525,466	19,060,539	746,755	421,863	317,613	4,630,364	6,189,097	133,246	399,033	17,416,853	412,545	348,458	137,222	4,218,073	6,621,466
Hotels, rooming houses, camps, and other lodgings	13,570	47,784	1,186,296	166,552	84,812	130,627	243,785	16,388	7,704	25,370	778,601	79,134	50,396	48,491	145,295	131,620
Hotels	2,473	9,748	394,067	41,982	29,512	35,098	108,644	[1]11,859	1,512	4,792	242,162	16,798	16,106	10,816	59,754	32,015
Tourist courts and motels	5,760	21,307	586,060	81,762	39,816	61,678	111,090	35,374	3,561	12,815	415,290	45,478	26,006	28,669	71,712	73,743
Trailer parks and camps	4,138	14,097	155,955	34,158	11,797	24,955	16,128	[1]1,626	2,177	6,821	99,454	15,333	7,287	7,856	9,450	22,122
Other lodging places	1,199	2,632	50,214	8,650	3,687	8,896	7,923	[1]5,501	454	942	21,695	1,525	997	1,150	4,379	3,740
Personal services	29,228	65,584	1,158,788	60,226	33,719	12,358	283,857	205,848	22,333	49,434	1,008,463	46,632	28,388	9,261	234,105	223,195
Coin-operated laundries and dry cleaning	4,130	9,332	108,485	16,572	2,751	2,757	9,566	15,463	2,762	6,198	93,053	12,146	2,097	1,936	8,169	18,242
Other laundries and dry cleaning plants	6,071	13,457	345,322	16,064	11,729	3,590	118,773	38,390	4,457	9,842	283,906	11,398	9,514	2,541	94,142	44,689
Photographic studios	1,429	3,061	69,486	2,556	1,639	546	12,381	11,953	1,030	2,263	62,987	2,042	1,341	358	10,524	12,794
Beauty shops	8,088	17,812	202,207	7,107	6,088	1,095	76,766	33,075	6,313	12,916	165,933	4,676	4,806	856	60,557	37,938
Barber shops	5,224	12,090	99,224	2,256	2,186	337	23,272	34,165	4,252	10,013	82,273	1,882	1,863	337	18,673	35,223
Shoe repair shops, shoe shine parlors, and hat cleaning shops	448	903	15,447	171	304	60	3,122	2,759	360	727	15,246	127	294	40	3,122	2,859
Funeral service and crematories	2,326	5,655	262,128	12,498	7,667	3,610	27,759	58,459	2,000	4,954	251,259	11,495	7,211	2,942	27,254	59,026
Garment pressing, alteration, and repair	741	1,571	20,462	273	623	135	5,529	6,591	565	1,175	19,566	229	589	31	5,434	6,841
Other personal services	771	1,703	36,027	2,729	732	228	6,689	4,993	594	1,346	34,240	2,637	673	220	6,230	5,583
Business services	22,929	61,662	1,151,095	247,372	22,555	81,380	197,587	100,689	14,983	37,999	892,949	72,430	17,123	16,366	163,582	238,901
Advertising	1,337	3,486	135,017	2,617	1,816	1,178	19,141	24,530	921	2,607	115,598	1,758	1,187	406	14,717	28,036
Services to buildings	2,324	4,940	75,836	2,193	2,413	279	28,228	19,909	2,015	4,278	69,842	1,617	2,210	237	25,387	20,309
Consulting services	2,908	6,974	145,752	3,325	2,854	5,756	34,488	24,773	1,895	4,693	117,613	1,610	2,028	755	26,593	33,090
Other business services	16,360	46,262	794,490	239,237	15,472	74,167	115,730	31,477	10,152	26,421	589,896	67,445	11,698	14,968	96,885	157,466

Footnotes at end of table.

Table 3.1—PARTNERS, TOTAL RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY INDUSTRY—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry	Partnerships with and without net profit								Partnerships with net profit							
	Number of--		Total receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)	Number of--		Total receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit
	Partnerships	Partners							Partnerships	Partners						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Services--Continued																
Automobile parking, repair, and services	18,367	41,868	885,001	44,868	24,100	19,780	119,773	122,403	13,880	30,843	736,630	27,055	18,952	9,461	100,494	145,027
Automobile parking	1,125	3,337	48,832	1,714	3,708	4,567	8,191	4,606	871	2,505	42,556	917	2,660	1,060	7,350	8,385
Top and body repair shops	3,129	6,593	164,621	3,234	3,813	1,764	31,090	28,947	2,541	5,373	148,253	2,951	3,461	1,570	27,515	29,927
General repair shops	8,380	17,411	424,403	7,038	8,603	3,010	49,470	72,624	6,719	13,899	364,065	5,987	7,516	2,379	44,251	75,448
Tire, paint, and other repair shops	1,289	2,674	71,427	1,783	1,490	528	8,895	14,054	1,157	2,410	71,103	1,782	1,472	525	8,762	14,263
Other automobile services, except repair	4,444	11,853	175,718	31,099	6,486	9,911	22,127	2,172	2,592	6,656	110,653	15,418	3,843	3,927	12,616	17,004
Repair services, except automobile	8,782	18,330	342,714	7,498	6,793	1,782	45,933	61,700	6,425	13,304	292,954	5,624	5,505	1,399	36,510	65,873
Radio and TV repair shops	1,304	2,795	49,786	1,325	1,336	267	5,363	7,985	906	1,998	41,442	1,012	1,082	205	3,723	8,723
Electrical repair shops, except radio and TV	1,359	2,771	54,173	1,154	1,105	198	7,800	9,402	1,036	2,081	42,784	831	777	105	4,921	10,221
Reupholstery and furniture repair	1,546	3,092	36,340	756	849	367	5,929	9,990	1,413	2,826	35,466	743	830	367	5,636	10,208
Other repair services, except automobile	4,573	9,672	202,415	4,263	3,503	950	26,841	34,323	3,070	6,399	173,262	3,038	2,816	722	22,230	36,721
Motion pictures	1,957	5,832	327,664	19,994	7,557	5,106	37,672	29,416	849	2,227	261,059	14,478	5,921	1,949	31,104	42,739
Production, distribution, and related services	762	2,592	181,224	11,655	1,513	3,109	13,854	10,794	114	318	133,665	7,437	1,013	484	11,801	22,580
Theaters	1,195	3,240	146,440	8,339	6,044	1,997	23,818	18,622	735	1,909	127,394	7,041	4,908	1,465	19,303	20,159
Amusement and recreation services, except motion pictures	11,701	40,807	549,077	42,486	21,425	11,522	115,861	43,353	5,991	20,842	386,344	22,981	13,837	4,363	71,792	88,966
Theatrical producers, bands, orchestras, and entertainers	2,293	14,240	138,327	812	2,259	210	33,345	22,770	1,516	9,213	96,488	493	1,410	94	19,703	29,779
Bowling alleys and billiard and pool parlors	1,633	4,197	108,554	9,965	5,625	3,068	23,040	10,921	1,230	2,962	83,504	6,133	3,876	1,466	16,401	14,201
Other amusement and recreation services	7,775	22,370	302,196	31,709	13,541	8,244	59,476	9,662	3,245	8,667	206,352	16,355	8,551	2,803	35,688	44,986
Medical and health services	23,036	95,560	4,495,896	57,129	76,709	23,562	958,189	2,110,275	20,662	86,169	4,294,720	49,158	68,148	17,096	871,060	2,149,192
Offices of physicians and surgeons	14,672	44,013	3,178,418	27,868	41,934	8,004	577,783	1,752,018	13,756	41,707	3,121,936	26,417	40,540	7,525	558,971	1,769,212
Offices of dentists and dental surgeons	2,469	5,438	326,736	5,746	4,858	1,655	59,458	151,744	2,380	5,215	324,154	5,662	4,814	1,634	58,971	152,281
Offices of osteopathic physicians	167	379	16,689	379	184	30	2,360	8,288	167	379	16,689	379	184	30	2,360	8,288
Offices of chiropractors	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Hospitals	181	2,752	225,969	3,149	7,727	2,262	101,501	16,376	93	1,078	178,954	1,928	5,494	823	77,049	22,596
Medical laboratories	1,006	3,528	145,335	3,469	2,299	909	29,603	61,119	565	1,854	135,934	2,563	1,856	579	26,526	64,980
Dental laboratories	724	1,598	35,396	381	760	83	7,867	12,064	590	1,286	27,861	302	539	49	5,674	12,146
Sanatoria, and convalescent and rest homes	1,472	4,994	321,970	13,298	16,268	9,865	144,037	14,512	1,055	3,143	254,241	9,233	12,219	5,797	108,597	24,945
Registered and practical nurses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other medical services	2,123	32,413	234,706	2,457	2,530	603	35,009	88,957	1,834	31,062	224,274	2,292	2,353	508	32,341	89,547
Legal services	24,406	84,381	4,826,193	55,431	68,013	12,891	1,050,391	2,490,531	22,898	80,488	4,774,182	54,345	66,812	12,186	1,037,358	2,502,309
Educational services	2,467	5,164	47,216	2,092	1,149	563	11,524	8,754	1,745	3,720	38,226	1,150	884	225	8,695	13,098
Engineering services	3,207	8,409	726,953	6,268	12,133	2,341	258,590	127,997	2,193	5,992	693,265	5,532	11,488	2,100	247,531	131,020
Architectural services	3,607	9,207	743,140	5,418	10,020	2,407	196,848	158,127	3,071	7,713	697,851	5,036	9,589	1,832	185,506	162,525
Certified public accountants	6,815	25,998	2,142,761	23,278	43,478	11,145	932,270	586,025	6,295	24,320	2,107,346	21,900	42,648	10,824	915,430	592,360
Other accounting, auditing, and bookkeeping services	3,269	8,798	377,334	5,230	7,838	1,620	160,888	99,337	2,630	6,907	365,355	4,712	7,483	1,331	155,916	100,558
Other services	2,459	6,082	100,411	2,913	1,562	529	17,196	28,254	1,587	3,705	88,908	2,378	1,284	338	13,695	34,083
Nature of business not allocable	4,337	11,649	200,357	5,938	3,685	4,509	23,741	31,951	2,930	6,998	177,874	4,768	3,012	907	22,207	40,221

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Loss exceeds profit.
NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

PARTNERSHIPS

Table 3.2—INCOME STATEMENT FOR SELECTED INDUSTRIES

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	All industries	Agriculture, forestry, and fishery							Mining		
		Total	Farms					Other agriculture, forestry, and fishery	Total	Crude petroleum and natural gas	Other mining
			Total	Field crop farms	Fruit, tree nut, and vegetable farms	Livestock farms	Other farms				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
PARTNERSHIPS WITH AND WITHOUT NET PROFIT											
Number of partnerships	936,133	124,165	111,277	33,853	11,599	57,238	8,587	12,888	14,383	11,820	2,563
Total receipts	93,348,080	7,918,857	6,776,293	1,749,384	845,016	3,825,249	356,644	1,142,564	1,278,001	824,665	453,336
Business receipts	90,208,834	7,275,574	6,158,024	1,421,672	792,369	3,620,429	323,554	1,117,550	1,184,887	763,846	421,041
Income from other partnerships, etc	121,936	7,572	5,852	1,601	522	3,121	608	1,720	2,971	1,299	1,672
Nonqualifying dividends	13,172	801	761	315	138	274	34	40	223	214	9
Interest	942,304	34,825	32,090	9,915	6,573	13,777	1,825	2,735	10,063	8,082	1,981
Rents	546,488	66,826	64,052	28,488	7,947	23,547	4,070	2,774	15,591	11,537	4,054
Royalties	103,755	5,615	5,524	2,074	240	3,059	151	91	27,088	23,180	3,908
Net farm profit	37,942	36,598	36,116	9,610	3,197	13,377	9,932	482	52	52	-
Net gain, noncapital assets	121,505	16,152	14,085	4,213	2,019	7,498	355	2,067	6,098	4,068	2,030
Other receipts	1,252,144	474,894	459,789	271,496	32,011	140,167	16,115	15,105	31,028	12,387	18,641
Total deductions	83,557,684	7,265,151	6,212,861	1,503,116	800,045	3,593,590	316,110	1,052,290	1,522,875	1,101,186	421,689
Cost of sales and operations, total	46,040,874	4,991,516	4,225,364	836,199	491,887	2,683,718	213,560	766,152	587,479	345,742	241,737
Inventory, beginning-of-year	5,014,353	467,590	405,904	45,940	11,380	335,012	13,572	61,686	14,261	3,322	10,939
Purchases	31,820,581	2,179,321	1,651,101	159,557	54,403	1,353,105	84,036	528,220	65,017	20,374	44,643
Cost of labor	4,146,927	637,844	564,122	163,336	192,691	164,650	43,445	73,722	118,393	44,734	73,659
Material and supplies	1,911,639	170,234	140,319	25,944	32,762	67,935	13,678	29,915	38,248	12,615	25,633
Other costs	8,386,520	2,021,949	1,878,763	497,274	215,833	1,092,191	73,465	143,186	362,868	267,435	95,433
Less: Inventory, end-of-year	5,239,146	485,422	414,845	55,852	15,182	329,175	14,636	70,577	11,308	2,738	8,570
Salaries and wages	8,129,233	77,336	39,025	8,833	7,819	16,394	5,979	38,311	20,764	12,461	8,303
Payments to partners	1,796,937	70,902	53,162	16,094	12,255	19,704	5,109	17,740	12,244	8,323	3,921
Rent	2,462,248	282,466	269,492	119,127	32,470	112,360	5,535	12,974	33,573	15,750	17,823
Interest	4,470,206	295,290	279,722	82,892	39,579	147,852	9,399	15,568	30,709	24,656	6,053
Taxes	3,159,258	203,866	188,909	59,596	38,707	79,742	10,864	14,957	37,218	26,764	10,454
Bad debts	202,602	3,050	1,788	358	150	1,208	72	1,262	1,793	1,526	267
Repairs	1,212,694	278,707	251,704	103,666	31,216	103,419	13,403	27,003	38,677	14,526	24,151
Depreciation	4,578,820	540,257	494,773	167,069	58,911	247,619	21,174	45,484	100,247	67,942	32,305
Amortization	60,784	116	114	32	13	49	20	2	73	55	18
Depletion	197,432	4,144	1,213	527	4	619	63	2,931	139,517	119,370	20,147
Retirement plans, etc	84,956	596	254	70	29	143	12	342	2,395	1,387	1,008
Net loss from other partnerships, etc	350,512	5,564	5,405	615	1,430	3,357	3	159	59,580	57,302	2,278
Net farm loss	8,538	7,012	4,668	232	34	3,893	509	2,344	49	-	49
Net loss, noncapital assets	38,672	3,646	3,267	217	106	2,752	192	379	344	257	87
Other deductions	10,763,918	500,683	394,001	107,589	85,435	170,761	30,216	106,682	458,213	405,125	53,088
Net profit (less loss)	9,790,396	653,706	563,432	246,268	44,971	231,659	40,534	90,274	[1]244,874	[1]276,521	31,647
Net profit	14,419,124	1,079,118	942,144	343,139	121,375	415,107	62,523	136,974	256,417	199,198	57,219
Net loss	4,628,728	425,412	378,712	96,871	76,404	183,448	21,989	46,700	501,291	475,719	25,572
PARTNERSHIPS WITH NET PROFIT											
Number of partnerships	639,795	84,325	76,427	24,992	6,932	39,666	4,837	7,898	8,816	7,401	1,415
Total receipts	78,032,236	6,158,645	5,294,312	1,431,145	699,679	2,870,764	292,724	864,333	986,431	606,688	379,743
Business receipts	75,574,181	5,641,424	4,795,800	1,155,724	659,232	2,715,924	264,920	845,624	931,353	565,670	365,683
Income from other partnerships, etc	112,778	7,362	5,642	1,595	421	3,019	607	1,720	2,514	842	1,672
Nonqualifying dividends	8,987	707	692	279	128	251	34	15	69	67	2
Interest	715,311	23,594	21,329	8,003	3,507	8,203	1,616	2,265	6,299	5,580	719
Rents	420,252	41,987	40,133	18,652	5,746	13,020	2,715	1,854	11,953	9,213	2,740
Royalties	84,999	4,228	4,197	1,811	6	2,299	81	31	20,627	16,739	3,888
Net farm profit	36,340	35,366	34,959	9,533	2,283	13,258	9,885	407	-	-	-
Net gain, noncapital assets	86,948	11,594	10,322	3,437	1,643	5,118	124	1,272	2,687	1,258	1,429
Other receipts	992,440	392,383	381,238	232,111	26,713	109,672	12,742	11,145	10,929	7,319	3,610
Total deductions	63,613,112	5,079,527	4,352,168	1,088,006	578,304	2,455,657	230,201	727,359	730,014	407,490	322,524
Cost of sales and operations, total	38,681,157	3,569,023	3,039,612	608,745	381,413	1,886,773	162,681	529,411	358,689	165,675	193,014
Inventory, beginning-of-year	3,915,493	312,073	285,627	25,901	5,375	248,821	5,530	26,446	9,915	688	9,227
Purchases	27,772,535	1,508,053	1,165,122	100,813	47,199	950,722	66,388	342,931	57,539	15,971	41,568
Cost of labor	3,301,322	461,609	404,121	113,546	149,232	105,927	35,416	57,488	93,533	31,523	62,010
Material and supplies	1,503,524	133,641	106,842	18,763	26,968	51,631	9,480	26,799	30,777	9,484	21,293
Other costs	6,295,718	1,474,892	1,368,552	383,050	161,027	771,850	52,625	106,340	174,498	108,720	65,778
Less: Inventory, end-of-year	4,107,435	321,245	290,652	33,328	8,388	242,178	6,758	30,593	7,573	711	6,862
Salaries and wages	6,934,734	57,286	25,151	7,010	4,393	9,749	3,999	32,135	11,336	6,680	4,656
Payments to partners	1,236,527	40,689	28,371	8,418	6,668	9,732	3,553	12,318	6,530	3,826	2,704
Rent	1,912,816	211,201	200,113	92,969	26,019	77,378	3,747	11,088	18,149	5,703	12,446
Interest	1,669,544	155,958	147,401	48,232	16,085	79,164	3,920	8,557	10,830	7,783	3,047
Taxes	2,075,780	145,367	133,925	44,675	24,225	56,803	8,222	11,442	25,256	17,308	7,948
Bad debts	104,013	1,322	572	243	149	132	48	750	386	149	237
Repairs	828,296	207,161	188,557	79,939	24,441	73,844	10,333	18,604	30,910	10,505	20,405
Depreciation	2,364,730	358,566	332,265	121,058	36,239	161,444	13,524	26,301	67,326	41,897	25,429
Amortization	33,344	59	57	32	9	-	16	2	16	3	13
Depletion	135,507	881	859	423	1	403	32	22	108,275	89,916	18,359
Retirement plans, etc	75,811	469	149	38	24	75	12	320	1,190	550	640
Net loss from other partnerships, etc	25,244	3,696	3,633	559	215	2,857	2	63	1,416	1,384	32
Net farm loss	203	25	25	-	25	-	-	-	-	-	-
Net loss, noncapital assets	5,563	1,551	1,487	158	99	1,188	42	64	189	115	74
Other deductions	7,529,843	326,273	249,991	75,507	58,299	96,115	20,070	76,282	89,516	55,996	33,520
Net profit	14,419,124	1,079,118	942,144	343,139	121,375	415,107	62,523	136,974	256,417	199,198	57,219

Footnote at end of table.

PARTNERSHIPS

Table 3.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Contract construction							Manufacturing				
			Special trade contractors									
	Total	General contractors	Total	Plumbing, heating, and air conditioning	Printing, paperhanging, and decorating	Masonry, stonework, and plastering	Contractors, not elsewhere classified	Total	Lumber and wood products, except furniture	Printing, publishing, and allied industries	Machinery, except electrical	Manufacturing, not elsewhere classified
PARTNERSHIPS WITH AND WITHOUT NET PROFIT	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Number of partnerships	51,001	16,855	34,049	6,313	4,832	4,665	18,239	28,495	4,760	5,047	3,453	15,235
Total receipts	7,701,002	4,965,099	2,730,267	659,367	205,909	375,767	1,489,224	5,264,148	803,026	489,186	361,493	3,610,443
Business receipts	7,602,653	4,894,231	2,702,790	652,688	203,677	374,355	1,472,070	5,206,838	785,788	484,054	358,738	3,578,258
Income from other partnerships, etc	7,690	4,824	2,866	1	1,102	25	1,738	875	36	555	-	284
Nonqualifying dividends	40	25	15	-	4	-	11	73	12	11	-	50
Interest	14,347	10,964	3,383	623	65	231	2,464	14,091	6,397	778	735	6,181
Rents	40,106	28,130	11,976	2,808	756	794	7,618	14,589	4,204	1,156	982	8,247
Royalties	513	493	20	-	-	-	20	1,700	455	579	44	622
Net farm profit	441	194	247	-	-	-	247	58	-	-	-	58
Net gain, noncapital assets	7,934	5,693	2,241	206	63	15	1,957	3,036	498	165	271	2,102
Other receipts	27,278	20,545	6,729	3,041	242	347	3,099	22,888	5,636	1,888	723	14,641
Total deductions	6,951,380	4,661,253	2,284,905	577,660	153,298	302,138	1,251,809	4,853,055	777,571	419,895	307,957	3,347,632
Cost of sales and operations, total	5,681,998	3,972,516	1,706,109	457,199	105,585	224,932	918,393	3,629,691	542,108	280,953	214,560	2,592,070
Inventory, beginning-of-year	268,665	203,050	65,615	25,704	916	5,390	33,605	403,859	60,588	14,659	20,755	307,857
Purchases	1,015,756	429,352	585,722	223,290	13,900	42,496	306,036	1,963,662	265,265	98,696	79,057	1,520,644
Cost of labor	1,211,124	632,212	577,734	117,257	55,549	89,110	315,818	915,853	122,452	110,355	82,714	600,332
Material and supplies	989,686	693,391	295,925	70,578	22,430	46,168	156,749	263,720	47,942	24,573	26,985	164,220
Other costs	2,459,013	2,211,716	246,153	51,301	13,621	44,565	136,666	498,665	105,239	48,535	24,812	320,079
Less: Inventory, end-of-year	262,246	197,205	65,040	30,931	831	2,797	30,481	416,068	59,378	15,865	19,763	321,062
Salaries and wages	136,510	56,243	80,267	20,057	6,025	14,775	39,410	146,693	12,144	16,279	11,261	107,009
Payments to partners	144,557	52,910	91,549	15,702	11,669	19,587	44,591	94,136	9,905	16,798	13,941	53,492
Rent	114,143	79,778	34,190	4,139	1,273	2,471	26,307	90,100	24,106	11,245	6,055	48,694
Interest	52,369	37,175	14,573	2,475	888	955	10,255	53,800	20,497	3,525	2,596	27,182
Taxes	117,948	57,379	60,445	13,956	4,569	9,061	32,859	111,744	18,983	11,647	8,816	72,298
Bad debts	9,532	5,115	4,417	1,231	213	285	2,688	9,128	728	1,152	503	6,745
Repairs	78,338	51,524	26,769	3,233	877	1,670	20,989	74,315	24,165	4,002	2,526	43,622
Depreciation	172,161	108,354	63,616	9,687	4,253	6,056	43,620	183,064	46,580	12,557	14,306	109,621
Amortization	162	110	52	12	-	-	40	356	22	89	1	244
Depletion	991	822	169	-	-	-	169	20,175	19,062	-	-	1,113
Retirement plans, etc	5,382	3,166	2,216	527	309	113	1,267	6,483	457	947	276	4,803
Net loss from other partnerships, etc	6,839	5,683	1,156	-	111	5	1,040	2,190	436	172	-	1,582
Net farm loss	9	-	9	-	-	-	9	-	-	-	-	-
Net loss, noncapital assets	234	112	122	41	12	15	54	507	151	18	1	337
Other deductions	430,207	230,366	199,246	49,401	17,514	22,213	110,118	430,673	58,227	60,511	33,115	278,820
Net profit (less loss)	749,622	303,846	445,362	81,707	52,611	73,629	237,415	411,093	25,455	69,291	53,536	262,811
Net profit	867,265	395,526	470,716	85,728	53,242	75,647	256,099	523,328	55,604	79,689	59,622	328,413
Net loss	117,643	91,680	25,354	4,021	631	2,018	18,684	112,235	30,149	10,398	6,086	65,602
PARTNERSHIPS WITH NET PROFIT												
Number of partnerships	41,327	12,548	28,690	5,280	4,335	4,231	14,844	20,198	3,635	3,660	2,492	10,411
Total receipts	6,382,729	3,906,615	2,472,965	589,046	194,545	345,754	1,343,620	4,461,159	562,791	459,643	297,235	3,141,490
Business receipts	6,306,064	3,855,781	2,447,135	583,002	192,446	344,422	1,327,265	4,419,682	555,074	455,363	294,694	3,114,551
Income from other partnerships, etc	7,241	4,444	2,797	1	1,102	25	1,669	857	18	555	-	284
Nonqualifying dividends	40	25	15	-	4	-	11	58	1	11	-	46
Interest	11,913	8,613	3,300	585	65	229	2,421	8,349	1,523	460	675	5,691
Rents	31,953	20,718	11,235	2,486	633	755	7,361	11,184	2,618	1,127	926	6,513
Royalties	463	443	20	-	-	-	20	1,224	52	579	44	549
Net farm profit	260	14	246	-	-	-	246	40	-	-	-	40
Net gain, noncapital assets	4,147	2,178	1,969	53	59	11	1,846	2,320	335	155	270	1,560
Other receipts	20,648	14,399	6,248	2,919	236	312	2,781	17,445	3,170	1,393	626	12,256
Total deductions	5,515,464	3,511,089	2,002,249	503,318	141,303	270,107	1,087,521	3,937,831	507,187	379,954	237,613	2,813,077
Cost of sales and operations, total	4,571,496	3,051,226	1,518,302	401,333	98,651	205,721	812,597	3,019,217	367,164	260,678	169,713	2,221,662
Inventory, beginning-of-year	175,492	118,419	57,073	21,638	877	4,144	30,414	312,307	38,704	14,288	14,711	244,604
Purchases	899,255	369,669	528,904	196,832	12,505	40,170	279,397	1,705,938	203,595	96,395	66,489	1,339,459
Cost of labor	971,494	459,149	512,168	103,531	51,913	79,503	277,221	752,463	79,867	102,275	64,167	506,154
Material and supplies	783,214	517,425	265,789	62,688	21,483	42,503	139,115	182,537	15,540	22,381	21,771	122,845
Other costs	1,901,028	1,686,821	213,097	42,743	12,684	42,173	115,497	384,361	67,669	40,692	16,761	259,239
Less: Inventory, end-of-year	158,987	100,257	58,729	26,099	811	2,772	29,047	318,389	38,211	15,353	14,186	250,639
Salaries and wages	112,077	39,629	72,448	18,271	5,834	12,515	35,828	118,981	6,745	15,804	8,676	87,756
Payments to partners	88,284	28,102	60,182	10,226	9,055	13,323	27,578	61,120	5,894	13,548	5,892	35,786
Rent	82,964	54,984	27,960	3,613	1,157	2,069	21,121	68,242	14,619	9,278	5,018	39,327
Interest	34,926	23,479	11,445	1,955	718	841	7,931	26,264	5,589	2,968	1,708	15,999
Taxes	100,347	46,724	53,591	12,041	4,259	8,309	28,982	90,989	12,496	11,040	6,850	60,603
Bad debts	5,330	1,733	3,597	1,082	211	215	2,089	7,972	460	1,061	463	5,988
Repairs	64,986	42,186	22,798	2,631	656	1,453	18,058	60,209	18,732	3,820	1,995	35,662
Depreciation	119,550	64,751	54,792	8,297	3,866	5,545	37,084	121,954	28,637	11,443	11,173	70,701
Amortization	153	101	52	12	-	-	40	166	5	34	1	126
Depletion	727	558	169	-	-	-	169	6,379	5,289	-	-	1,090
Retirement plans, etc	4,814	2,612	2,202	513	309	113	1,267	5,707	384	947	223	4,153
Net loss from other partnerships, etc	1,363	1,008	355	-	4	5	346	112	33	-	-	79
Net farm loss	9	-	9	-	-	-	9	-	-	-	-	-
Net loss, noncapital assets	198	83	115	35	12	15	53	348	12	18	1	317
Other deductions	328,240	153,913	174,232	43,309	16,571	19,983	94,369	350,171	41,128	49,315	25,900	233,828
Net profit	867,265	395,526	470,716	85,728	53,242	75,647	256,099	523,328	55,604	79,689	59,622	328,413

Footnote at end of table.

PARTNERSHIPS

Table 3.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Transportation, communication, electric, gas, and sanitary services					Wholesale and retail trade							
		Transportation			Communication, electric, gas, and sanitary services			Retail trade					
											Food stores		
	Total	Total	Trucking and warehousing	Other transportation		Total	Wholesale trade	Total	Building materials, hardware, and farm equipment	General merchandise stores	Total	Grocery stores	Other food stores
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
PARTNERSHIPS WITH AND WITHOUT NET PROFIT													
Number partnerships	16,517	14,823	11,343	3,480	1,694	201,208	30,269	170,394	10,866	10,240	25,949	19,159	6,790
Total receipts	1,462,240	1,247,348	905,815	341,533	214,892	35,297,605	11,449,194	23,798,733	1,974,964	1,301,388	5,175,750	4,368,533	807,217
Business receipts	1,434,574	1,223,408	893,863	329,545	211,166	34,920,512	11,324,826	23,546,174	1,941,526	1,285,981	5,142,680	4 338,366	804,314
Income from other partnerships, etc	1,602	1,600	205	1,395	2	5,449	3,565	1,884	15	140	136	127	9
Nonqualifying dividends	24	24	24	-	-	1,048	323	725	22	30	557	533	24
Interest	3,694	2,378	1,881	497	1,316	42,984	12,174	30,786	4,749	2,499	3,088	2,759	329
Rents	12,693	11,826	4,183	7,643	867	94,791	21,256	73,497	8,006	4,272	11,049	10,113	936
Royalties	81	81	10	71	-	4,143	3,412	731	128	62	32	25	7
Net farm profit	24	24	24	-	-	217	40	177	56	27	-	-	-
Net gain, noncapital assets	2,214	1,926	1,283	643	288	8,787	2,000	6,784	642	470	2,953	2,297	656
Other receipts	7,334	6,081	4,342	1,739	1,253	219,674	81,598	137,975	19,820	7,907	15,255	14,313	942
Total deductions	1,323,507	1,139,391	804,192	335,199	184,116	33,135,904	10,892,178	22,195,623	1,850,832	1,204,784	4,911,280	4,173,410	737,870
Cost of sales and operations, total	735,621	654,637	446,426	208,211	80,984	26,234,510	9,264,961	16,932,006	1,451,557	887,470	4,083,474	3,539,458	544,016
Inventory, beginning-of-year	9,711	8,205	5,188	3,017	1,506	3,331,292	848,732	2,475,182	436,014	213,098	255,074	242,760	12,314
Purchases	223,718	210,278	142,219	68,059	13,440	25,014,569	8,819,368	16,163,034	1,400,056	858,564	3,983,690	3,476,553	507,137
Cost of labor	242,007	199,859	164,401	35,458	42,148	221,041	68,377	152,407	18,564	7,361	15,175	9,261	5,914
Material and supplies	52,680	47,351	40,902	6,449	5,329	146,750	43,908	102,333	9,312	2,802	18,673	8,297	10,376
Other costs	216,509	197,031	100,044	96,987	19,478	1,040,761	395,505	642,193	47,742	28,440	77,208	54,333	22,875
Less: Inventory, end-of-year	9,004	8,087	6,328	1,759	917	3,519,903	910,929	2,603,143	460,131	222,795	266,346	251,746	14,600
Salaries and wages	22,118	18,769	12,922	5,847	3,349	2,529,808	576,359	1,949,800	147,359	111,264	323,454	244,601	78,853
Payments to partners	31,396	24,313	17,332	6,981	7,083	472,494	102,875	369,342	36,223	23,925	51,338	35,922	15,416
Rent	42,538	36,693	29,389	7,304	5,845	530,180	79,414	449,767	20,734	23,787	59,670	40,222	19,448
Interest	37,440	28,964	15,272	13,692	8,476	170,247	47,819	122,060	12,567	6,579	14,405	11,902	2,503
Taxes	56,309	48,721	39,759	8,962	7,588	561,315	127,676	432,960	34,671	25,069	73,679	62,092	11,587
Bad debts	2,264	1,575	1,052	523	689	61,202	18,178	42,957	6,102	2,272	3,195	2,899	296
Repairs	62,153	54,799	48,960	5,839	7,354	153,538	38,345	114,954	8,798	6,444	21,426	15,984	5,442
Depreciation	122,680	102,765	71,218	31,547	19,915	358,695	87,530	270,711	22,637	21,534	44,831	35,352	9,479
Amortization	481	412	19	393	69	740	141	599	11	2	30	26	4
Depletion	1,310	138	124	14	1,172	714	433	281	194	15	23	23	-
Retirement plans, etc	1,784	1,398	1,081	317	386	8,267	4,120	4,147	281	250	1,222	686	536
Net loss from other partnerships, etc	2,176	106	44	62	2,070	2,181	934	1,247	4	116	18	17	1
Net farm loss	32	32	32	-	-	17	-	17	3	9	-	-	-
Net loss, noncapital assets	425	425	363	62	-	3,440	1,254	1,648	110	184	384	297	87
Other deductions	204,780	165,644	120,199	45,445	39,136	2,048,556	542,139	1,503,127	109,581	95,864	234,131	183,929	50,202
Net profit (less loss)	138,733	107,957	101,623	6,334	30,776	2,161,701	557,016	1,603,110	124,132	96,604	264,470	195,123	69,347
Net profit	195,117	156,974	113,908	43,066	38,143	2,372,317	605,422	1,764,197	142,620	106,149	279,589	206,856	72,733
Net loss	56,384	49,017	12,285	36,732	7,367	210,616	48,406	161,087	18,488	9,545	15,119	11,733	3,386
PARTNERSHIPS WITH NET PROFIT													
Number of partnerships	11,914	10,684	8,589	2,095	1,230	153,666	23,297	130,134	8,591	7,509	21,518	16,076	5,442
Total receipts	1,230,013	1,039,319	788,525	250,794	190,694	31,574,809	10,391,041	21,143,056	1,749,971	1,151,721	4,688,351	3,950,232	738,119
Business receipts	1,213,312	1,026,044	778,931	247,113	187,268	31,243,990	10,279,633	20,923,807	1,721,098	1,138,898	4,659,569	3,924,073	735,496
Income from other partnerships, etc	1,599	1,597	202	1,395	2	5,009	3,391	1,618	15	140	136	127	9
Nonqualifying dividends	24	24	24	-	-	1,001	306	695	22	30	534	513	21
Interest	2,867	1,769	1,477	292	1,098	38,341	10,572	27,745	3,950	2,231	2,877	2,601	276
Rents	4,990	4,146	3,921	225	844	83,101	18,193	64,870	7,413	3,957	10,255	9,422	833
Royalties	25	25	10	15	-	4,019	3,399	620	128	62	9	2	7
Net farm profit	24	24	24	-	-	173	12	161	56	27	-	-	-
Net gain, noncapital assets	1,416	1,131	651	480	285	7,242	1,573	5,666	611	397	2,476	1,912	564
Other receipts	5,756	4,559	3,285	1,274	1,197	191,933	73,962	117,874	16,678	5,979	12,495	11,582	913
Total deductions	1,034,896	882,345	674,617	207,728	152,551	29,202,492	9,785,619	19,378,859	1,607,351	1,045,572	4,408,762	3,743,376	665,386
Cost of sales and operations, total	601,124	532,265	386,219	146,046	68,859	23,375,498	8,382,820	14,961,498	1,271,168	781,445	3,686,070	3,189,631	496,439
Inventory, beginning-of-year	6,683	5,206	4,128	1,078	1,477	2,801,417	718,046	2,076,813	357,290	184,447	216,062	205,595	10,467
Purchases	182,892	169,607	123,875	45,732	13,285	22,341,340	7,990,648	14,323,980	1,225,726	760,103	3,597,316	3,133,144	464,172
Cost of labor	207,165	173,848	145,324	28,524	33,317	187,471	58,873	128,341	15,890	2,445	13,774	8,496	5,278
Material and supplies	42,233	37,739	32,504	5,235	4,494	123,072	38,689	84,117	5,256	1,858	17,608	7,679	9,929
Other costs	169,166	151,968	85,443	66,525	17,198	908,827	357,444	548,321	44,989	25,813	67,692	49,049	18,643
Less: Inventory, end-of-year	7,015	6,103	5,055	1,048	912	2,986,629	780,880	2,200,074	377,983	193,221	226,382	214,332	12,050
Salaries and wages	17,645	14,965	11,240	3,725	2,680	2,198,747	510,246	1,686,251	127,901	94,825	287,951	217,344	70,607
Payments to partners	23,377	17,856	13,126	4,730	5,521	339,611	76,803	262,548	25,376	16,134	37,912	27,150	10,762
Rent	32,699	28,394	23,819	4,575	4,305	441,415	67,864	373,195	16,706	19,972	51,215	34,318	16,897
Interest	19,191	11,876	10,392	1,484	7,315	129,522	36,615	92,539	10,088	4,941	11,331	9,410	1,921
Taxes	46,384	39,807	32,663	7,144	6,577	489,997	114,089	375,335	30,597	21,123	66,207	55,760	10,447
Bad debts	1,561	1,119	793	326	442	49,170	14,472	34,631	5,139	1,781	2,555	2,358	197
Repairs	50,051	43,691	39,637	4,054	6,360	127,979	33,100	94,678	7,227	5,338	18,979	14,164	4,815
Depreciation	80,116	63,808	57,501	6,307	16,308	300,929	76,081	224,463	19,395	17,018	39,208	31,049	8,159
Amortization	114	46	19	27	68	558	23	535	11	1	30	26	4
Depletion	1,292	120	120	-	1,172	607	336	271	194	12	16	16	-
Retirement plans, etc	1,487	1,378	1,061	317	109	7,703	3,703	4,000	274	227	1,168	678	490
Net loss from other partnerships, etc	43	30	24	6	13	712	515	197	4	9	14	13	1
Net farm loss	32	32	32	-	-	17	-	17	3	9	-	-	-
Net loss, noncapital assets	107	107	45	62	-	1,153	609	544	7	3	218	198	20
Other deductions	159,673	126,851	97,926	28,925	32,822	1,738,874	468,343	1,268,157	93,261	82,734	205,888	161,261	44,627
Net profit	195,117	156,974	113,908	43,066	38,143	2,372,317	605,422	1,764,197	142,620	106,149	279,589	206,856	72,733

Footnote at end of table.

PARTNERSHIPS

Table 3.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Wholesale and retail trade--Continued										
	Retail trade--Continued										Wholesale and retail trade not allocable
	Automotive dealers and service stations				Apparel and accessory stores	Furniture, home furnishings, and equipment	Eating places	Drinking places	Liquor stores	Other retail trade	
	Total	Motor vehicle dealers	Gasoline service stations	Other automotive dealers							
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)
PARTNERSHIPS WITH AND WITHOUT NET PROFIT											
Number of partnerships	35,102	6,774	21,157	7,171	10,215	11,328	22,169	10,966	4,124	29,435	545
Total receipts	6,311,958	2,610,681	2,808,541	892,736	1,221,631	1,551,755	1,919,483	693,118	774,063	2,874,623	49,678
Business receipts	6,252,493	2,578,187	2,795,597	878,709	1,208,864	1,523,824	1,896,037	684,743	770,293	2,839,733	49,512
Income from other partnerships, etc	432	101	322	9	33	194	636	-	11	287	-
Nonqualifying dividends	14	3	10	1	1	2	18	-	2	79	-
Interest	9,411	7,537	562	1,312	1,654	4,420	834	166	119	3,846	24
Rents	20,500	7,447	6,482	6,571	3,135	4,223	7,517	3,447	2,264	9,084	38
Royalties	103	43	56	4	40	270	60	-	-	36	-
Net farm profit	48	4	41	3	-	-	-	-	-	46	-
Net gain, noncapital assets	893	328	318	247	121	186	831	73	175	440	3
Other receipts	28,064	17,031	5,153	5,880	7,783	18,636	13,550	4,689	1,199	21,072	101
Total deductions	5,995,002	2,535,428	2,626,940	832,634	1,106,614	1,420,012	1,759,527	610,887	725,055	2,611,630	48,103
Cost of sales and operations, total	4,962,919	2,186,319	2,140,555	636,045	773,436	1,002,849	914,379	342,444	612,768	1,900,710	37,543
Inventory, beginning-of-year	549,951	316,055	94,877	139,019	254,283	246,084	28,180	27,952	74,687	389,859	7,378
Purchases	4,543,037	1,861,722	2,082,388	598,927	763,782	971,748	835,421	321,530	617,759	1,867,447	32,167
Cost of labor	54,022	40,320	6,895	6,807	6,408	13,969	27,446	857	370	8,235	257
Material and supplies	25,684	11,896	10,037	3,751	5,338	5,811	20,691	2,463	410	11,149	509
Other costs	335,984	248,021	45,762	42,201	16,815	26,086	34,973	13,104	3,830	58,011	3,063
Less: Inventory, end-of-year	545,759	291,695	99,404	154,660	273,190	260,849	32,332	23,462	84,288	433,991	5,831
Salaries and wages	347,729	116,881	166,284	64,564	119,865	139,693	376,344	93,690	35,569	254,833	3,649
Payments to partners	78,592	26,881	35,695	16,016	26,548	26,862	33,638	14,815	11,150	66,251	277
Rent	91,961	15,924	61,364	14,673	43,706	33,384	79,096	18,187	11,731	67,511	999
Interest	35,988	21,281	5,888	8,819	5,520	10,150	13,942	5,762	2,785	14,362	368
Taxes	87,800	20,672	53,866	13,262	22,237	26,673	66,627	30,407	16,307	49,490	679
Bad debts	13,198	5,923	4,675	2,600	3,842	7,257	817	380	414	5,480	67
Repairs	19,397	9,229	6,637	3,531	4,262	6,473	22,630	9,398	2,930	13,196	239
Depreciation	47,015	12,532	22,840	11,643	9,851	17,330	47,798	16,808	6,426	36,481	454
Amortization	82	37	43	2	33	66	181	163	11	20	-
Depletion	5	5	-	-	28	-	7	-	-	9	-
Retirement plans, etc	718	376	222	120	239	398	430	30	38	541	-
Net loss from other partnerships, etc	165	20	22	123	45	43	791	47	3	15	-
Net farm loss	3	3	-	-	2	-	-	-	-	-	-
Net loss, noncapital assets	122	9	11	102	67	270	353	20	33	105	538
Other deductions	309,308	119,336	128,838	61,134	96,933	148,564	202,494	78,736	24,890	202,626	3,290
Net profit (less loss)	316,956	75,253	181,601	60,102	115,017	131,743	159,956	82,231	49,008	262,993	1,575
Net profit	346,382	84,092	190,390	71,900	124,383	144,220	191,142	89,247	50,652	289,813	2,698
Net loss	29,426	8,839	8,789	11,798	9,366	12,477	31,186	7,016	1,644	26,820	1,123
PARTNERSHIPS WITH NET PROFIT											
Number of partnerships	27,493	5,257	17,549	4,687	8,127	8,331	15,977	8,755	3,348	20,485	235
Total receipts	5,489,394	2,215,684	2,529,588	744,122	1,110,075	1,404,545	1,629,721	617,174	701,036	2,601,068	40,712
Business receipts	5,439,068	2,187,672	2,518,053	733,343	1,098,544	1,380,754	1,609,358	609,676	698,339	2,568,503	40,550
Income from other partnerships, etc	432	101	322	9	33	194	381	-	11	276	-
Nonqualifying dividends	13	2	10	1	1	2	14	-	2	77	-
Interest	8,408	6,858	516	1,034	1,599	4,032	773	166	118	3,591	24
Rents	17,756	6,364	6,166	5,226	2,994	3,928	5,665	3,285	1,491	8,126	38
Royalties	68	39	25	4	-	270	60	-	-	23	-
Net farm profit	48	4	41	3	-	-	-	-	-	30	-
Net gain, noncapital assets	555	168	210	177	92	172	801	70	98	394	3
Other receipts	23,046	14,476	4,245	4,325	6,812	15,193	12,669	3,977	977	20,048	97
Total deductions	5,143,012	2,131,592	2,339,198	672,222	985,692	1,260,325	1,438,579	527,927	650,384	2,311,255	38,014
Cost of sales and operations, total	4,287,505	1,849,771	1,918,924	518,810	695,120	901,060	769,265	307,662	556,062	1,706,141	31,180
Inventory, beginning-of-year	438,268	249,709	82,001	106,558	217,503	207,469	23,392	25,159	66,450	340,773	6,558
Purchases	3,948,793	1,587,118	1,863,647	498,028	689,101	876,392	709,171	289,985	559,326	1,668,067	26,712
Cost of labor	46,943	35,230	6,017	5,696	5,597	12,004	23,221	629	143	7,695	257
Material and supplies	22,418	10,363	9,360	2,695	5,153	4,295	15,520	1,975	383	9,651	266
Other costs	280,755	207,636	44,087	29,032	12,873	23,536	23,928	11,078	3,818	53,839	3,062
Less: Inventory, end-of-year	449,672	240,285	86,188	123,199	235,107	222,636	25,967	21,164	74,058	373,884	5,675
Salaries and wages	297,030	96,622	145,700	54,708	107,848	124,624	306,707	78,267	30,476	230,622	2,250
Payments to partners	56,019	20,447	23,968	11,604	22,468	20,969	20,348	10,598	7,825	44,899	260
Rent	79,471	12,755	55,460	11,256	38,599	28,251	59,422	14,014	9,806	55,739	356
Interest	26,823	16,164	4,702	5,957	4,078	8,208	9,903	4,697	1,991	10,479	368
Taxes	75,607	16,885	48,047	10,675	19,577	23,148	54,579	25,852	14,623	44,022	573
Bad debts	10,269	4,646	3,632	1,991	2,867	6,225	436	362	358	4,639	67
Repairs	15,463	7,236	5,642	2,585	3,345	5,358	17,850	7,756	2,458	10,904	201
Depreciation	37,958	10,074	19,107	8,777	8,561	15,055	37,392	13,690	5,265	30,921	385
Amortization	58	36	20	2	14	65	171	154	11	20	-
Depletion	5	5	-	-	28	-	7	-	-	9	-
Retirement plans, etc	673	332	221	120	237	392	427	24	37	541	-
Net loss from other partnerships, etc	27	18	7	2	45	43	6	47	1	1	-
Net farm loss	3	3	-	-	2	-	-	-	-	-	-
Net loss, noncapital assets	117	8	11	98	19	26	13	20	33	88	-
Other deductions...?	255,984	96,590	113,757	45,637	82,884	126,901	162,053	64,784	21,438	172,230	2,374
Net profit	346,382	84,092	190,390	71,900	124,383	144,220	191,142	89,247	50,652	289,813	2,698

Footnote at end of table.

PARTNERSHIPS

Table 3.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Finance, insurance, and real estate										
	Total	Finance				Insurance agents, brokers, and service	Real estate				
		Total	Banking and other credit agencies	Security and commodity brokers, dealers, exchanges, and services	Holding and investment companies		Total	Operators, except developers, and lessors of buildings	Lessors of real property other than buildings	Agents, brokers, and managers	Other real estate
	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)
PARTNERSHIPS WITH AND WITHOUT NET PROFIT											
Number of partnerships	320,227	75,720	2,674	3,248	69,798	9,064	235,443	189,445	22,314	12,070	11,614
Total receipts	15,165,331	3,030,557	160,583	2,086,372	783,602	933,469	11,201,305	8,750,782	225,054	583,006	1,642,463
Business receipts	13,600,580	2,097,003	98,986	1,690,840	307,177	911,653	10,591,924	8,506,315	26,348	538,202	1,521,059
Income from other partnerships, etc	68,268	53,595	830	13,597	39,168	1,133	13,540	10,543	515	577	1,905
Nonqualifying dividends	10,729	10,050	60	2,528	7,462	112	567	261	171	120	15
Interest	787,850	613,891	51,667	248,950	313,274	13,450	160,509	99,183	5,870	13,582	41,874
Rents	224,276	37,397	2,838	2,157	32,402	2,479	184,400	3,657	174,798	2,812	3,133
Royalties	59,858	48,602	3	22,409	26,190	8	11,248	6,562	4,579	41	66
Net farm profit	405	140	-	7	133	-	265	98	148	19	-
Net gain, noncapital assets	65,987	15,504	276	966	14,262	375	50,108	40,654	542	2,509	6,403
Other receipts	347,378	154,375	5,923	104,918	43,534	4,259	188,744	83,509	12,083	25,144	68,008
Total deductions	15,465,964	2,838,285	120,759	1,958,411	759,115	714,834	11,912,845	9,519,839	219,122	517,304	1,656,580
Cost of sales and operations, total	1,573,058	86,378	11,544	7,498	67,336	166,505	1,320,175	71,200	6,964	161,166	1,080,845
Inventory, beginning-of-year	393,669	4,891	3,107	-	1,784	406	388,372	21,695	2,439	41,828	322,410
Purchases	385,972	51,479	6,912	1	44,566	24,848	309,645	15,632	2,558	65,690	225,765
Cost of labor	31,102	1,767	54	542	1,171	701	28,634	6,533	863	5,504	15,734
Material and supplies	48,586	325	-	15	310	440	47,821	1,827	263	7,769	37,962
Other costs	1,110,980	32,145	5,086	6,940	20,119	140,592	938,243	44,549	3,764	85,319	804,611
Less: Inventory, end-of-year	397,251	4,229	3,615	-	614	482	392,540	19,036	2,923	44,944	325,637
Salaries and wages	1,311,462	721,886	28,701	678,921	14,264	102,437	487,139	394,837	2,726	50,604	38,972
Payments to partners	304,342	176,560	6,052	145,163	25,345	34,627	93,155	50,447	2,534	20,689	19,485
Rent	471,005	107,860	4,709	92,990	10,161	15,930	347,215	316,547	3,573	13,237	13,858
Interest	3,508,229	466,501	21,442	255,987	189,072	4,946	3,036,782	2,760,452	74,872	49,563	151,895
Taxes	1,645,310	113,336	4,070	72,411	36,855	14,204	1,517,770	1,411,420	43,511	21,985	40,854
Bad debts	86,383	67,043	6,884	10,622	49,537	6,372	12,968	10,677	92	536	1,663
Repairs	381,208	9,201	683	5,823	2,695	1,299	370,708	354,003	5,172	6,279	5,254
Depreciation	2,349,023	50,060	1,986	17,494	30,580	7,509	2,291,454	2,206,307	39,646	23,324	22,177
Amortization	5,304	1,944	1	353	1,590	60	3,300	3,123	95	23	59
Depletion	30,104	28,449	6,903	10,806	10,740	1	1,654	763	816	44	31
Retirement plans, etc	17,211	14,053	601	13,073	379	1,381	1,777	1,474	10	105	188
Net loss from other partnerships, etc	252,018	164,954	331	15,175	149,448	261	86,803	64,373	1,676	11,758	8,996
Net farm loss	1,297	1,035	-	21	1,014	-	262	261	1	-	-
Net loss, noncapital assets	27,101	18,115	28	6,865	11,222	31	8,955	6,543	100	2,199	113
Other deductions	3,502,909	810,910	26,824	625,209	158,877	359,271	2,332,728	1,867,412	37,334	155,792	272,190
Net profit (less loss)	[1]300,633	192,272	39,824	127,961	24,487	218,635	[1]711,540	[1]769,057	5,932	65,702	[1]14,117
Net profit	2,463,875	862,525	48,137	331,505	482,883	241,216	1,360,134	986,275	85,050	127,957	160,852
Net loss	2,764,508	670,253	8,313	203,544	458,396	22,581	2,071,674	1,755,332	79,118	62,255	174,969
PARTNERSHIPS WITH NET PROFIT											
Number of partnerships	183,373	40,272	2,214	1,973	36,085	7,954	135,147	107,048	14,391	7,222	6,486
Total receipts	9,643,723	2,353,397	146,679	1,525,220	681,498	800,262	6,490,064	4,691,014	187,793	464,481	1,146,776
Business receipts	8,447,930	1,620,695	90,362	1,241,343	288,990	782,325	6,044,910	4,536,081	20,635	429,195	1,058,999
Income from other partnerships, etc	62,052	50,119	819	12,139	37,161	430	11,503	9,039	415	150	1,899
Nonqualifying dividends	6,894	6,437	60	1,150	5,227	112	345	196	29	117	3
Interest	594,368	475,390	47,484	168,479	259,427	10,899	108,079	66,410	4,846	10,766	26,057
Rents	177,775	25,036	2,722	1,901	20,413	2,435	150,304	960	147,233	843	1,268
Royalties	50,042	40,260	3	20,862	19,395	6	9,776	6,003	3,729	40	4
Net farm profit	343	129	-	7	122	-	214	91	117	6	-
Net gain, noncapital assets	48,861	12,343	276	502	11,565	343	36,175	28,290	374	2,051	5,460
Other receipts	255,458	122,988	4,953	78,837	39,198	3,712	128,758	43,944	10,415	21,313	53,086
Total deductions	7,179,848	1,490,872	98,542	1,193,715	198,615	559,046	5,129,930	3,704,739	102,743	336,524	985,924
Cost of sales and operations, total	1,073,845	79,485	11,544	5,609	62,332	106,816	887,544	46,640	5,788	117,799	717,317
Inventory, beginning-of-year	198,171	3,587	3,107	-	480	86	194,498	5,238	2,427	31,043	155,790
Purchases	290,630	50,625	6,912	1	43,712	23,329	216,676	11,992	2,550	46,269	155,865
Cost of labor	17,610	953	54	-	899	701	15,956	4,465	540	4,277	6,674
Material and supplies	36,339	270	-	15	255	440	35,629	1,618	239	7,654	26,118
Other costs	727,120	28,167	5,086	5,593	17,488	82,529	616,424	27,807	2,955	60,950	524,712
Less: Inventory, end-of-year	196,025	4,117	3,615	-	502	269	191,639	4,480	2,923	32,394	151,842
Salaries and wages	788,359	451,271	25,393	421,367	4,511	89,143	247,945	187,736	800	38,452	20,957
Payments to partners	175,769	110,577	4,860	102,476	3,241	27,623	37,569	16,059	1,527	12,551	7,432
Rent	263,510	60,709	3,845	54,368	2,496	14,065	188,736	173,163	1,862	9,852	3,859
Interest	1,154,724	231,470	16,633	174,290	40,547	4,048	919,206	842,793	18,354	15,065	42,994
Taxes	825,970	70,562	3,792	54,723	12,047	11,427	743,981	693,717	24,431	11,415	14,418
Bad debts	16,664	8,057	3,845	3,652	560	5,480	3,127	2,069	-	323	735
Repairs	179,625	5,861	634	3,575	1,652	1,221	172,543	163,182	2,903	3,877	2,581
Depreciation	898,976	19,642	1,827	10,285	7,530	6,363	872,971	826,750	25,674	11,667	8,880
Amortization	1,550	403	-	323	80	60	1,087	1,047	1	17	22
Depletion	16,904	15,681	3,951	7,975	3,755	1	1,222	523	636	44	19
Retirement plans, etc	13,988	12,435	582	11,798	55	850	703	548	10	105	40
Net loss from other partnerships, etc	12,146	6,815	32	3,612	3,171	36	5,295	2,618	241	1,029	1,407
Net farm loss	96	70	-	21	49	-	26	25	1	-	-
Net loss, noncapital assets	1,333	936	28	163	745	31	366	318	13	32	3
Other deductions	1,756,389	416,898	21,576	339,478	55,844	291,882	1,047,609	747,551	20,502	114,296	165,260
Net profit	2,463,875	862,525	48,137	331,505	482,883	241,216	1,360,134	986,275	85,050	127,957	160,852

Footnote at end of table.

PARTNERSHIPS

Table 3.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Services								
	Total	Hotels, rooming houses, camps, and other lodgings			Personal services				
		Total	Tourist courts and motels	Other lodging places	Total	Laundries and dry cleaning plants	Beauty shops	Barber shops	Other personal services
	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)
PARTNERSHIPS WITH AND WITHOUT NET PROFIT									
Number of partnerships	175,800	13,570	5,760	7,810	29,228	10,201	8,088	5,224	5,715
Total receipts	19,060,539	1,186,296	586,060	600,236	1,158,788	453,807	202,207	99,224	403,550
Business receipts	18,790,786	1,150,568	573,660	576,908	1,139,777	448,530	200,703	97,780	392,764
Income from other partnerships, etc	27,509	592	585	7	435	34	-	-	401
Nonqualifying dividends	230	22	-	22	4	-	-	-	4
Interest	33,868	5,230	2,720	2,510	1,682	757	48	4	873
Rents	76,360	11,949	1,334	10,615	12,997	2,610	984	949	8,454
Royalties	4,756	3	-	3	9	5	-	-	4
Net farm profit	147	-	-	-	-	-	-	-	-
Net gain, noncapital assets	10,875	2,091	994	1,097	1,657	1,077	390	16	174
Other receipts	116,008	15,841	6,767	9,074	2,227	794	82	475	876
Total deductions	12,871,442	1,169,908	550,686	619,222	952,940	399,954	169,132	65,059	318,795
Cost of sales and operations, total	2,533,066	312,011	151,612	160,399	403,365	167,340	64,430	23,686	147,909
Inventory, beginning-of-year	118,996	7,384	2,540	4,844	22,995	3,699	1,777	546	16,973
Purchases	909,807	97,282	39,084	58,198	124,674	28,567	7,446	1,490	87,171
Cost of labor	765,642	130,500	66,756	63,744	163,766	80,650	41,947	18,569	22,600
Material and supplies	197,881	19,658	10,755	8,903	55,229	28,248	12,455	2,609	11,917
Other costs	669,090	68,342	35,398	32,944	61,267	30,234	2,674	1,399	26,960
Less: Inventory, end-of-year	128,350	11,155	2,921	8,234	24,566	4,058	1,869	927	17,712
Salaries and wages	3,864,722	113,285	44,334	68,951	120,091	47,689	34,819	4,703	32,880
Payments to partners	662,816	16,489	8,671	7,818	62,444	16,330	13,648	14,028	18,438
Rent	893,492	56,954	27,775	29,179	65,664	25,425	17,052	8,864	14,323
Interest	317,613	130,627	61,678	68,949	12,358	6,347	1,095	337	4,579
Taxes	421,863	84,812	39,816	44,996	33,719	14,480	6,088	2,186	10,965
Bad debts	29,224	3,622	1,606	2,016	4,035	549	26	8	3,452
Repairs	143,876	44,263	20,604	23,659	16,204	8,633	1,652	790	5,129
Depreciation	746,755	166,552	81,762	84,790	60,226	32,636	7,107	2,256	18,227
Amortization	53,552	132	106	26	17	12	-	-	5
Depletion	441	1	-	1	32	28	-	-	4
Retirement plans, etc	42,450	389	133	256	415	209	-	11	195
Net loss from other partnerships, etc	18,912	4,691	1,210	3,481	839	708	90	-	41
Net farm loss	118	-	-	-	62	-	62	-	-
Net loss, noncapital assets	2,685	882	871	11	47	12	32	-	3
Other deductions	3,139,857	235,198	110,508	124,690	173,422	79,556	23,031	8,190	62,645
Net profit (less loss)	6,189,097	16,388	35,374	[1]18,986	205,848	53,853	33,075	34,165	84,755
Net profit	6,621,466	131,620	73,743	57,877	223,195	62,931	37,938	35,223	87,103
Net loss	432,369	115,232	38,369	76,863	17,347	9,078	4,863	1,058	2,348
PARTNERSHIPS WITH NET PROFIT									
Number of partnerships	133,246	7,704	3,561	4,143	22,333	7,219	6,313	4,252	4,549
Total receipts	17,416,853	778,601	415,290	363,311	1,008,463	376,959	165,933	82,273	383,298
Business receipts	17,197,854	754,466	405,530	348,936	990,619	372,569	164,456	80,998	372,596
Income from other partnerships, etc	26,144	589	585	4	435	34	-	-	401
Nonqualifying dividends	190	22	-	22	4	-	-	-	4
Interest	29,238	4,082	2,507	1,575	1,602	710	44	4	844
Rents	56,085	6,885	938	5,947	12,213	1,971	984	835	8,423
Royalties	4,370	-	-	-	8	5	-	-	3
Net farm profit	134	-	-	-	-	-	-	-	-
Net gain, noncapital assets	8,452	1,596	914	682	1,598	1,024	384	16	174
Other receipts	94,386	10,961	4,816	6,145	1,984	646	65	420	853
Total deductions	10,795,387	646,981	341,547	305,434	785,268	314,028	127,995	47,050	296,195
Cost of sales and operations, total	2,046,243	192,260	101,453	90,807	347,569	134,749	52,091	20,116	140,613
Inventory, beginning-of-year	93,342	3,828	1,697	2,131	20,566	3,083	1,151	503	15,829
Purchases	731,088	53,571	26,436	27,135	116,565	25,992	6,142	1,162	83,269
Cost of labor	606,192	83,408	43,974	39,434	131,000	60,414	33,370	15,772	21,444
Material and supplies	168,429	12,300	6,888	5,412	47,103	22,945	10,404	2,248	11,506
Other costs	549,332	43,552	24,251	19,301	54,617	25,718	2,238	1,310	25,351
Less: Inventory, end-of-year	102,140	4,399	1,793	2,606	22,282	3,403	1,214	879	16,786
Salaries and wages	3,611,881	61,887	27,738	34,149	103,105	41,897	27,187	2,901	31,120
Payments to partners	498,006	10,114	5,558	4,556	39,247	10,809	7,067	6,106	15,265
Rent	791,421	40,379	19,594	20,785	51,232	18,228	12,531	7,235	13,238
Interest	137,222	48,491	28,669	19,822	9,261	4,477	856	337	3,591
Taxes	348,458	50,396	26,006	24,390	28,388	11,611	4,806	1,863	10,108
Bad debts	21,598	1,875	834	1,041	3,467	372	24	8	3,063
Repairs	106,175	26,903	13,980	12,923	12,625	6,164	1,297	457	4,707
Depreciation	412,545	79,134	45,478	33,656	46,632	23,544	4,676	1,882	16,530
Amortization	30,728	67	56	11	17	12	-	-	5
Depletion	406	-	-	-	5	1	-	-	4
Retirement plans, etc	40,065	265	130	135	396	190	-	11	195
Net loss from other partnerships, etc	5,295	10	10	-	47	6	-	-	41
Net farm loss	24	-	-	-	-	-	-	-	-
Net loss, noncapital assets	555	7	7	-	11	2	6	-	3
Other deductions	2,744,765[2]	135,193	72,034	63,159	143,266	61,966	17,454	6,134	57,712
Net profit	6,621,466	131,620	73,743	57,877	223,195	62,931	37,938	35,223	87,103

Footnote at end of table.

PARTNERSHIPS

Table 3.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Services--Continued							
	Business services	Automobile parking, repair, and services					Repair services, except automobile	Amusement and recreation services, including motion pictures
		Total	Automobile repair shops			Automobile parking and other services		
			Total	General automobile repair shops	Other automobile repair			
	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)
PARTNERSHIPS WITH AND WITHOUT NET PROFIT								
Number of partnerships	22,929	18,367	12,798	8,380	4,418	5,569	8,782	13,658
Total receipts	1,151,095	885,001	660,451	424,403	236,048	224,550	342,714	876,741
Business receipts	1,114,070	874,220	656,544	421,267	235,277	217,676	340,547	835,132
Income from other partnerships, etc	1,362	165	20	-	20	145	-	7,195
Nonqualifying dividends	54	2	1	-	1	1	3	9
Interest	6,381	1,462	906	802	104	556	256	1,974
Rents	12,735	4,232	1,963	1,587	376	2,269	778	6,057
Royalties	128	-	-	-	-	-	-	3,796
Net farm profit	134	-	-	-	-	-	-	13
Net gain, noncapital assets	3,343	1,071	68	54	14	1,003	36	1,119
Other receipts	12,888	3,849	949	693	256	2,900	1,094	21,446
Total deductions	1,050,406	762,598	544,826	351,779	193,047	217,772	281,014	803,972
Cost of sales and operations, total	350,262	424,594	347,216	228,997	118,219	77,378	147,793	271,636
Inventory, beginning-of-year	10,486	37,450	32,518	22,052	10,466	4,932	15,850	8,179
Purchases	140,405	309,970	267,271	186,979	80,292	42,699	97,156	56,635
Cost of labor	120,824	48,021	27,994	12,862	15,132	20,027	26,744	80,587
Material and supplies	19,343	34,094	29,879	14,090	15,789	4,215	18,397	9,973
Other costs	71,758	33,442	23,330	15,885	7,445	10,112	8,627	123,323
Less: Inventory, end-of-year	12,554	38,383	33,776	22,871	10,905	4,607	18,981	7,061
Salaries and wages	76,763	71,752	61,461	36,608	24,853	10,291	19,189	72,946
Payments to partners	27,512	29,441	25,919	15,835	10,084	3,522	14,718	20,225
Rent	40,757	45,707	17,381	11,706	5,675	28,326	7,315	73,507
Interest	81,380	19,780	5,302	3,010	2,292	14,478	1,782	16,628
Taxes	22,555	24,100	13,906	8,603	5,303	10,194	6,793	28,982
Bad debts	3,204	2,192	1,368	978	390	824	494	4,393
Repairs	16,492	9,933	3,067	1,917	1,150	6,866	2,107	14,689
Depreciation	247,372	44,868	12,055	7,038	5,017	32,813	7,498	62,480
Amortization	2,320	103	-	-	-	103	10	50,080
Depletion	281	-	-	-	-	-	-	-
Retirement plans, etc	1,124	42	30	22	8	12	69	1,143
Net loss from other partnerships, etc	3,695	2,658	-	-	-	2,658	-	566
Net farm loss	-	8	8	-	8	-	16	32
Net loss, noncapital assets	211	762	10	-	10	752	73	488
Other deductions	176,478	86,658	57,103	37,065	20,038	29,555	73,157	186,177
Net profit (less loss)	100,689	122,403	115,625	72,624	43,001	6,778	61,700	72,769
Net profit	238,901	145,027	119,638	75,448	44,190	25,389	65,873	131,705
Net loss	138,212	22,624	4,013	2,824	1,189	18,611	4,173	58,936
PARTNERSHIPS WITH NET PROFIT								
Number of partnerships	14,983	13,880	10,417	6,719	3,698	3,463	6,425	6,840
Total receipts	892,949	736,630	583,421	364,065	219,356	153,209	292,954	647,403
Business receipts	874,031	727,671	579,752	361,107	218,645	147,919	291,227	618,366
Income from other partnerships, etc	1,234	165	20	-	20	145	-	6,485
Nonqualifying dividends	24	2	1	-	1	1	3	2
Interest	4,094	1,279	890	786	104	389	256	1,345
Rents	2,513	3,389	1,897	1,547	350	1,492	675	4,632
Royalties	128	-	-	-	-	-	-	3,418
Net farm profit	134	-	-	-	-	-	-	-
Net gain, noncapital assets	2,403	770	68	54	14	702	9	683
Other receipts	8,388	3,354	793	571	222	2,561	784	12,472
Total deductions	654,048	591,603	463,783	288,617	175,166	127,820	227,081	515,698
Cost of sales and operations, total	301,208	344,508	297,613	189,216	108,397	46,895	120,308	186,976
Inventory, beginning-of-year	8,414	25,641	24,986	16,188	8,798	655	13,991	6,001
Purchases	115,401	253,393	228,381	153,082	75,299	25,012	76,291	42,162
Cost of labor	106,249	39,608	26,600	12,787	13,813	13,008	23,357	52,949
Material and supplies	17,421	29,478	26,189	12,387	13,802	3,289	17,114	5,849
Other costs	63,771	25,931	18,754	12,047	6,707	7,177	6,135	84,400
Less: Inventory, end-of-year	10,048	29,543	27,297	17,275	10,022	2,246	16,580	4,385
Salaries and wages	57,333	60,886	53,928	31,464	22,464	6,958	13,153	49,947
Payments to partners	15,247	17,414	15,905	7,784	8,121	1,509	7,469	9,537
Rent	26,979	37,111	14,790	10,095	4,695	22,321	5,674	54,707
Interest	16,366	9,461	4,474	2,379	2,095	4,987	1,399	6,312
Taxes	17,123	18,952	12,449	7,516	4,933	6,503	5,505	19,758
Bad debts	2,372	1,354	1,201	829	372	153	393	3,900
Repairs	9,784	7,315	2,620	1,562	1,058	4,695	1,804	10,074
Depreciation	72,430	27,055	10,720	5,987	4,733	16,335	5,624	37,459
Amortization	104	103	-	-	-	103	-	29,655
Depletion	281	-	-	-	-	-	-	-
Retirement plans, etc	1,040	35	23	15	8	12	69	518
Net loss from other partnerships, etc	486	17	-	-	-	17	-	118
Net farm loss	-	8	8	-	8	-	16	-
Net loss, noncapital assets	101	85	1	-	1	84	73	59
Other deductions	133,194	67,299	50,051	31,770	18,281	17,248	65,594	106,678
Net profit	238,901	145,027	119,638	75,448	44,190	25,389	65,873	131,705

Footnote at end of table.

PARTNERSHIPS

Table 3.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Services--Continued									Nature of business not allocable
	Medical and health services			Legal services	Engineering and architectural services	Accounting, auditing, and bookkeeping services			Other services	
	Total	Offices of physicians and surgeons	Other medical and health services			Total	Certified public accountants	Other accounting, auditing, and bookkeeping services		
	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)
PARTNERSHIPS WITH AND WITHOUT NET PROFIT										
Number of partnerships	23,036	14,672	8,364	24,406	6,814	10,084	6,815	3,269	4,926	4,337
Total receipts	4,495,896	3,178,418	1,317,478	4,826,193	1,470,093	2,520,095	2,142,761	377,334	147,627	200,357
Business receipts	4,463,971	3,158,438	1,305,533	4,785,401	1,449,725	2,491,451	2,116,941	374,510	145,924	192,430
Income from other partnerships, etc	1,454	1,439	15	2,089	6,137	8,080	7,351	729	-	-
Nonqualifying dividends	4	3	1	29	26	77	77	-	-	4
Interest	2,012	1,159	853	8,376	2,509	3,721	2,909	812	265	582
Rents	11,035	7,338	3,697	11,887	1,805	2,186	1,419	767	699	1,256
Royalties	13	13	-	179	10	200	199	1	418	1
Net farm profit	-	-	-	-	-	-	-	-	-	-
Net gain, noncapital assets	778	140	638	351	102	162	161	1	165	422
Other receipts	16,629	9,888	6,741	17,881	9,779	14,218	13,704	514	156	5,662
Total deductions	2,385,621	1,426,400	959,221	2,335,662	1,183,969	1,834,733	1,556,736	277,997	110,619	168,406
Cost of sales and operations, total	207,748	35,433	172,315	46,946	320,950	22,116	15,182	6,934	25,645	73,935
Inventory, beginning-of-year	6,245	1,316	4,929	-	4,808	1,232	1,232	-	4,367	6,310
Purchases	59,088	11,085	48,003	487	13,496	18	13	5	10,596	62,759
Cost of labor	70,056	11,142	58,914	2,924	106,879	10,332	10,297	35	5,009	3,921
Material and supplies	28,013	6,664	21,349	446	7,900	309	262	47	4,519	3,854
Other costs	51,197	6,584	44,613	43,093	191,022	11,426	4,579	6,847	5,593	6,685
Less: Inventory, end-of-year	6,851	1,358	5,493	4	3,155	1,201	1,201	-	4,439	9,594
Salaries and wages	888,133	566,641	321,492	1,047,467	348,559	1,082,826	921,973	160,853	23,711	19,820
Payments to partners	144,933	99,454	45,479	152,571	55,263	135,476	117,652	17,824	3,744	4,050
Rent	212,337	138,109	74,228	239,642	38,508	105,007	89,425	15,582	8,094	4,751
Interest	23,562	8,004	15,558	12,891	4,748	12,765	11,145	1,620	1,092	4,509
Taxes	76,709	41,934	34,775	68,013	22,153	51,316	43,478	7,838	2,711	3,685
Bad debts	5,731	699	5,032	2,325	1,049	1,945	1,789	156	234	26
Repairs	18,580	9,865	8,715	10,516	2,370	6,410	5,447	963	2,312	1,882
Depreciation	57,129	27,868	29,261	55,431	11,686	28,508	23,278	5,230	5,005	5,938
Amortization	200	152	48	320	74	296	295	1	-	-
Depletion	7	5	2	34	85	1	1	-	-	36
Retirement plans, etc	11,583	9,333	2,250	11,649	6,125	9,663	8,933	730	248	388
Net loss from other partnerships, etc	218	10	208	4,336	750	1,137	1,136	1	22	1,052
Net farm loss	-	-	-	-	-	-	-	-	-	4
Net loss, noncapital assets	60	24	36	84	11	67	67	-	-	290
Other deductions	738,691	488,869	249,822	683,437	371,638	377,200	316,935	60,265	37,801	48,040
Net profit (less loss)	2,110,275	1,752,018	358,257	2,490,531	286,124	685,362	586,025	99,337	37,008	31,951
Net profit	2,149,192	1,769,212	379,980	2,502,309	293,545	692,918	592,360	100,558	47,181	40,221
Net loss	38,917	17,194	21,723	11,778	7,421	7,556	6,335	1,221	10,173	8,270
PARTNERSHIPS WITH NET PROFIT										
Number of partnerships	20,662	13,756	6,906	22,898	5,264	8,925	6,295	2,630	3,332	2,930
Total receipts	4,294,720	3,121,936	1,172,784	4,774,182	1,391,116	2,472,701	2,107,346	365,355	127,134	177,874
Business receipts	4,264,839	3,102,087	1,162,752	4,734,475	1,371,965	2,444,657	2,081,908	362,749	125,538	172,572
Income from other partnerships, etc	1,452	1,439	13	1,655	6,131	7,998	7,269	729	-	-
Nonqualifying dividends	3	3	-	29	24	77	77	-	-	4
Interest	1,939	1,154	785	8,335	2,439	3,658	2,900	758	209	342
Rents	10,757	7,281	3,476	11,315	856	2,159	1,392	767	691	1,224
Royalties	13	13	-	179	10	199	199	-	415	1
Net farm profit	-	-	-	-	-	-	-	-	-	-
Net gain, noncapital assets	662	140	522	349	87	133	132	1	162	229
Other receipts	15,055	9,819	5,236	17,845	9,604	13,820	13,469	351	119	3,502
Total deductions	2,145,528	1,352,724	792,804	2,271,873	1,097,571	1,779,783	1,514,986	264,797	79,953	137,653
Cost of sales and operations, total	183,523	33,576	149,947	45,533	283,956	22,115	15,182	6,933	18,287	66,022
Inventory, beginning-of-year	6,006	1,305	4,701	-	3,420	1,232	1,232	-	4,243	6,093
Purchases	54,051	10,804	43,247	487	10,646	18	13	5	8,503	55,800
Cost of labor	57,218	9,845	47,373	2,924	95,662	10,332	10,297	35	3,485	3,785
Material and supplies	26,557	6,549	20,008	446	7,726	309	262	47	4,126	3,282
Other costs	46,138	6,419	39,719	41,680	169,537	11,425	4,579	6,846	2,146	6,494
Less: Inventory, end-of-year	6,447	1,346	5,101	4	3,035	1,201	1,201	-	4,216	9,432
Salaries and wages	813,842	549,126	264,716	1,034,434	337,375	1,061,014	905,133	155,881	18,905	18,422
Payments to partners	104,447	73,876	30,571	127,015	42,928	123,413	107,126	16,287	1,175	3,141
Rent	196,700	133,817	62,883	235,894	36,561	99,951	86,545	13,406	6,233	3,215
Interest	17,096	7,525	9,571	12,186	3,932	12,155	10,824	1,331	563	907
Taxes	68,148	40,540	27,608	66,812	21,077	50,131	42,648	7,483	2,168	3,012
Bad debts	3,018	699	2,319	2,298	1,038	1,735	1,637	98	148	10
Repairs	17,156	9,596	7,560	10,207	2,144	6,232	5,333	899	1,931	1,200
Depreciation	49,158	26,417	22,741	54,345	10,568	26,612	21,900	4,712	3,528	4,768
Amortization	178	152	26	320	61	223	222	1	-	-
Depletion	-	-	-	34	85	1	1	-	-	36
Retirement plans, etc	10,863	8,765	2,098	11,565	5,872	9,209	8,479	730	233	388
Net loss from other partnerships, etc	218	10	208	3,066	747	586	585	1	-	461
Net farm loss	-	-	-	-	-	-	-	-	-	-
Net loss, noncapital assets	57	21	36	84	11	67	[1] 67	-	-	129
Other deductions	681,124	468,604	212,520	668,080	351,216	366,339	309,304	57,035	26,782	35,942
Net profit	2,149,192	1,769,212	379,980	2,502,309	293,545	692,918	592,360	100,558	47,181	40,221

[1] Loss exceeds profit.

NOTE: Estimate for "Contractors not allocable" is not shown separately because of high sampling variability. However, the data are included in the appropriate totals. See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 3.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)
	All industries							Agriculture, forestry, and fishery						
		Total	Business					Total						
Total	936,133	93,348,080	90,208,834	46,040,874	4,578,820	12,276,160	9,790,396	124,165	7,918,857	7,275,574	4,991,516	540,257	715,180	653,706
Under $1,000	122,768	188,286	18,835	14,312	66,602	32,568	[1]961,987	18,043	57,429	3,086	7,129	16,401	3,599	[1]38,055
$1,000 under $2,500	62,896	119,168	83,379	34,267	29,888	4,646	[1]93,068	7,223	21,139	12,634	13,394	5,673	1,396	[1]10,467
$2,500 under $5,000	73,624	296,871	230,974	68,277	63,208	12,066	[1]132,733	10,633	54,648	38,952	27,604	11,056	4,228	[1]7,669
$5,000 under $10,000	94,016	719,300	607,041	157,943	124,312	36,119	[1]11,362	14,119	122,055	103,687	53,553	22,346	7,285	1,545
$10,000 under $25,000	148,400	2,567,317	2,350,218	732,587	305,956	173,294	353,598	22,715	447,534	383,110	210,751	58,425	32,248	55,517
$25,000 under $50,000	125,190	4,645,030	4,361,308	1,628,652	400,783	416,467	712,773	19,588	787,873	699,935	380,246	88,023	59,152	122,505
$50,000 under $100,000	119,559	8,762,647	8,435,880	3,623,571	596,510	987,863	1,377,422	16,273	1,271,722	1,150,855	662,109	122,252	129,943	164,855
$100,000 under $200,000	97,177	13,997,845	13,648,775	6,169,948	703,994	1,717,557	2,419,276	9,333	1,409,837	1,285,430	790,911	101,483	135,967	188,927
$200,000 under $500,000	65,228	19,761,464	19,271,458	9,506,791	934,431	2,621,940	2,744,239	4,528	1,371,984	1,292,774	892,396	65,064	161,659	132,091
$500,000 under $1,000,000	17,008	11,793,139	11,545,153	6,508,001	460,747	1,574,461	1,108,726	1,121	826,728	787,010	642,052	23,715	80,843	20,306
$1,000,000 under $5,000,000	9,302	17,636,715	17,235,754	10,527,261	590,641	2,363,805	1,394,795	547	1,113,956	1,089,136	923,096	22,233	82,700	16,543
$5,000,000 or more	965	12,860,298	12,420,059	7,069,264	301,748	2,335,374	878,717	42	433,952	428,965	388,275	3,586	16,160	7,608
	Agriculture, forestry, and fishery—Continued													
	Farms													
	Total							Field crop farms						
Total	111,277	6,776,293	6,158,024	4,225,364	494,773	603,147	563,432	33,853	1,749,384	1,421,672	836,199	167,069	172,169	246,268
Under $1,000	15,592	52,431	2,513	5,617	13,178	2,711	[1]27,343	4,852	19,935	1,024	1,469	2,220	788	4,551
$1,000 under $2,500	6,367	19,364	11,223	12,525	5,354	1,307	[1]9,607	2,654	7,530	4,714	3,262	2,368	750	[1]4,728
$2,500 under $5,000	9,880	51,677	36,270	26,152	10,402	4,101	[1]7,066	3,824	21,413	13,833	8,552	4,023	1,411	[1]465
$5,000 under $10,000	12,353	107,767	90,548	49,087	19,179	6,052	2,028	4,680	44,571	33,371	14,643	6,252	1,691	8,628
$10,000 under $25,000	20,593	409,312	347,828	194,797	53,136	28,056	49,852	5,510	120,318	92,365	41,563	16,964	5,755	27,610
$25,000 under $50,000	17,978	726,146	642,782	356,301	82,202	49,686	111,458	4,972	225,042	177,883	96,988	26,767	19,533	40,467
$50,000 under $100,000	14,842	1,166,597	1,047,071	621,007	116,976	111,031	145,985	3,831	339,692	269,249	142,103	38,831	33,887	59,529
$100,000 under $200,000	8,445	1,283,076	1,160,566	742,470	93,769	120,075	156,773	2,357	384,360	319,756	176,821	37,130	43,919	65,296
$200,000 under $500,000	3,835	1,166,726	1,089,426	760,909	58,778	135,114	109,045	915	312,015	265,300	151,437	20,965	36,246	50,506
$500,000 under $1,000,000	940	697,586	660,070	545,485	20,263	64,247	16,656	220	185,140	159,101	135,770	8,107	19,266	[1]3,929
$1,000,000 under $5,000,000	426	868,113	845,706	710,987	18,624	69,095	11,554	36	71,546	67,523	47,926	3,188	8,240	[1]226
$5,000,000 or more	26	227,498	224,021	200,027	2,912	11,672	4,097	2	17,822	17,553	15,665	254	683	[1]971
	Fruit, tree nut, and vegetable farms							Livestock farms						
Total	11,599	845,016	792,369	491,887	58,911	200,510	44,971	57,238	3,825,249	3,620,429	2,683,718	247,619	181,044	231,659
Under $1,000	1,669	3,281	356	589	2,917	727	[1]19,078	5,105	18,781	901	2,891	6,684	1,136	[1]17,547
$1,000 under $2,500	1,434	6,675	4,820	2,992	2,540	620	[1]4,331	2,914	10,135	5,238	8,535	2,090	494	[1]3,424
$2,500 under $5,000								4,405	22,074	16,107	14,142	4,215	1,919	[1]4,137
$5,000 under $10,000	1,189	10,120	8,806	5,539	2,947	1,403	[1]4,194	5,775	47,254	43,255	26,469	8,865	2,637	[1]2,499
$10,000 under $25,000	2,108	39,401	33,155	24,283	5,155	8,443	[1]3,101	12,264	232,589	209,782	117,600	29,103	12,394	28,137
$25,000 under $50,000	1,751	68,266	64,058	36,905	6,199	13,262	6,936	10,378	396,906	368,264	206,621	46,181	13,987	57,008
$50,000 under $100,000	1,362	105,728	99,366	60,849	9,845	28,350	3,705	9,188	689,574	647,433	401,199	66,071	43,011	76,613
$100,000 under $200,000	1,218	174,927	160,294	88,673	11,499	34,540	21,587	4,362	639,879	606,291	428,000	40,752	30,989	59,027
$200,000 under $500,000	666	190,159	183,171	109,913	10,687	52,176	28,258	1,979	580,956	558,114	441,721	24,095	30,435	20,216
$500,000 under $1,000,000	130	94,140	89,181	61,702	3,004	21,822	10,477	562	397,127	392,340	333,562	7,689	19,153	10,388
$1,000,000 under $5,000,000	70	141,719	138,572	91,811	4,048	36,542	4,399	285	598,238	583,708	529,272	9,721	17,643	6,015
$5,000,000 or more	2	10,600	10,590	8,631	70	2,625	313	21	191,736	188,996	173,706	2,153	7,246	1,862
	Farms—Continued													
	Other farms							Other agriculture, forestry, and fishery						
Total	8,587	356,644	323,554	213,560	21,174	49,424	40,534	12,888	1,142,564	1,117,550	766,152	45,484	112,033	90,274
Under $1,000	3,966	10,434	232	668	1,357	60	4,731	2,451	4,998	573	1,512	3,223	888	[1]10,712
$1,000 under $2,500	485	1,016	742	306	235	8	[1]132	856	1,775	1,411	869	319	89	[1]860
$2,500 under $5,000	531	2,198	2,039	888	285	206	544	753	2,971	2,682	1,452	654	127	[1]603
$5,000 under $10,000	709	5,822	5,116	2,436	1,115	321	93	1,766	14,288	13,139	4,466	3,167	1,233	[1]483
$10,000 under $25,000	711	17,004	12,526	11,351	1,914	1,464	[1]2,794	2,122	38,222	35,282	15,954	5,289	4,192	5,665
$25,000 under $50,000	877	35,932	32,577	15,787	3,055	2,904	7,047	1,610	61,727	57,153	23,945	5,821	9,466	11,047
$50,000 under $100,000	461	31,603	31,023	16,856	2,229	5,783	6,138	1,431	105,125	103,784	41,102	5,276	18,912	18,870
$100,000 under $200,000	508	83,910	74,225	48,976	4,388	10,627	10,863	888	126,761	124,864	48,441	7,714	15,892	32,154
$200,000 under $500,000	275	83,596	82,841	57,838	3,031	16,257	10,065	693	205,258	203,348	131,487	6,286	26,545	23,046
$500,000 under $1,000,000	28	21,179	19,448	14,451	1,463	4,006	[1]280	181	129,142	126,940	96,567	3,452	16,596	3,650
$1,000,000 under $5,000,000	35	56,610	55,903	41,978	1,667	6,670	1,366	121	245,843	243,430	212,109	3,609	13,605	4,989
$5,000,000 or more	1	7,340	6,882	2,025	435	1,118	2,893	16	206,454	204,944	188,248	674	4,488	3,511

Footnotes at end of table.

Table 3.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)
		Total	Business				
Mining							
Total							
Total	14,383	1,278,001	1,184,887	587,479	100,247	139,157	[1]244,874
Under $1,000	5,398	18,177	1,397	2,370	2,881	3,435	[1]259,954
$1,000 under $2,500	2,344	4,044	3,769	8,453	1,022	259	[1]8,042
$2,500 under $5,000	1,458	6,946	5,677	3,953	569	216	[1]186
$5,000 under $10,000	1,037	9,557	7,002	7,641	1,040	714	[1]9,342
$10,000 under $25,000	1,108	21,892	18,417	16,440	2,395	2,003	[1]27,128
$25,000 under $50,000	867	32,238	29,054	24,171	3,153	6,078	[1]45,642
$50,000 under $100,000	741	56,200	51,783	28,138	4,516	5,116	[1]7,171
$100,000 under $200,000	373	54,162	49,265	26,483	5,597	5,307	[1]20,418
$200,000 under $500,000	590	187,799	175,455	101,435	16,276	27,336	[1]12,829
$500,000 under $1,000,000	275	197,828	188,549	88,599	15,596	23,344	7,475
$1,000,000 under $5,000,000	171	360,074	337,447	183,285	25,081	44,556	21,463
$5,000,000 or more	21	329,084	317,072	96,511	22,121	20,793	116,900
Crude petroleum and natural gas							
Total	11,820	824,665	763,846	345,742	67,942	57,195	[1]276,521
Under $1,000	4,355	12,247	1,314	2,370	2,082	1,111	[1]243,793
$1,000 under $2,500	2,255	3,903	3,628	8,350	923	259	[1]7,925
$2,500 under $5,000	1,149	4,604	4,456	3,754	440	204	[1]1,680
$5,000 under $10,000	948	8,872	6,451	7,557	1,040	656	[1]9,883
$10,000 under $25,000	970	19,879	16,458	15,268	2,350	1,458	[1]26,732
$25,000 under $50,000	644	23,964	21,674	19,888	2,245	3,556	[1]45,923
$50,000 under $100,000	605	44,411	40,652	22,742	3,324	1,265	[1]6,777
$100,000 under $200,000	296	43,235	38,357	22,111	3,776	3,148	[1]21,252
$200,000 under $500,000	325	105,419	94,438	60,825	8,427	8,992	[1]23,353
$500,000 under $1,000,000	176	129,874	122,092	52,924	10,363	10,306	[1]432
$1,000,000 under $5,000,000	85	174,385	167,125	80,036	14,242	12,763	1,553
$5,000,000 or more	12	253,872	247,201	49,917	18,730	13,477	109,676
Mining—Continued							
Other mining							
Total	2,563	453,336	421,041	241,737	32,305	81,962	31,647
Under $1,000	1,043	5,930	83	-	799	2,324	[1]16,161
$1,000 under $2,500	487	3,168	1,913	386	228	70	1,918
$2,500 under $5,000							
$5,000 under $10,000	361	10,287	9,339	5,455	953	3,067	[1]115
$10,000 under $25,000							
$25,000 under $50,000	213	22,716	22,039	9,768	3,013	6,010	440
$50,000 under $100,000							
$100,000 under $200,000	265	82,380	81,017	40,610	7,849	18,344	10,524
$200,000 under $500,000	99	67,954	66,457	35,675	5,233	13,038	7,907
$500,000 under $1,000,000	86	185,689	170,322	103,249	10,839	31,793	19,910
$1,000,000 under $5,000,000	9	75,212	69,871	46,594	3,391	7,316	7,224
Contract construction							
Total							
Total	51,001	7,701,002	7,602,653	5,681,998	172,161	1,347,634	749,622
Under $1,000	2,557	12,827	499	350	1,935	987	[1]11,478
$1,000 under $2,500	1,417	2,955	2,345	753	671	195	382
$2,500 under $5,000	1,562	6,497	6,097	2,520	498	378	1,160
$5,000 under $10,000	3,761	27,456	26,895	9,983	1,426	3,218	8,073
$10,000 under $25,000	10,005	174,160	172,637	68,427	9,011	15,092	58,275
$25,000 under $50,000	11,203	415,592	406,986	187,066	14,922	57,883	112,719
$50,000 under $100,000	8,772	623,927	616,061	349,204	14,478	113,816	114,732
$100,000 under $200,000	5,773	818,549	810,560	532,040	18,294	162,816	129,595
$200,000 under $500,000	3,787	1,136,292	1,121,202	811,215	26,630	243,129	112,773
$500,000 under $1,000,000	1,166	802,871	793,358	618,778	13,104	162,280	50,963
$1,000,000 under $5,000,000	851	1,736,958	1,715,510	1,433,426	24,708	311,237	106,131
$5,000,000 or more	147	1,942,918	1,930,503	1,668,236	46,484	276,603	66,297
Contract construction—Continued							
General contractors							
Total	16,855	4,965,099	4,894,231	3,972,516	108,354	688,455	303,846
Under $1,000	1,235	9,579	122	99	1,552	726	[1]9,957
$1,000 under $2,500	458	1,476	1,062	282	551	40	141
$2,500 under $5,000	753	6,156	5,992	2,431	274	1,457	1,570
$5,000 under $10,000	2,711	47,881	46,956	23,591	2,219	5,016	10,700
$10,000 under $25,000	3,762	140,995	138,868	74,424	5,782	17,707	26,048
$25,000 under $50,000	2,525	184,711	178,910	114,066	4,122	26,565	24,182
$50,000 under $100,000	1,987	295,261	290,691	207,528	7,786	46,562	36,585
$100,000 under $200,000	1,947	596,098	585,571	442,530	12,690	85,269	54,330
$200,000 under $500,000	703	494,502	487,339	397,782	7,960	71,919	27,250
$500,000 under $1,000,000	642	1,367,719	1,350,091	1,146,042	19,659	195,502	76,646
$1,000,000 under $5,000,000	132	1,820,721	1,808,629	1,563,741	45,759	237,692	56,351
$5,000,000 or more							
Special trade contractors							
Total							
Total	34,049	2,730,267	2,702,790	1,706,109	63,616	658,001	445,362
Under $1,000	1,322	3,248	377	251	383	261	[1]1,521
$1,000 under $2,500	1,107	2,337	1,872	646	310	195	438
$2,500 under $5,000	1,414	5,639	5,508	2,345	308	338	963
$5,000 under $10,000	3,008	21,300	20,903	7,552	1,152	1,761	6,503
$10,000 under $25,000	7,206	124,315	123,717	43,974	6,789	9,946	46,591
$25,000 under $50,000	7,441	274,597	268,118	112,642	9,140	40,176	86,671
$50,000 under $100,000	6,247	439,216	437,151	235,138	10,356	87,251	90,550
$100,000 under $200,000	3,786	523,288	519,869	324,512	10,508	116,254	93,010
$200,000 under $500,000	1,832	537,707	533,147	367,280	13,756	156,859	59,052
$500,000 under $1,000,000	463	308,369	306,019	220,996	5,144	90,361	23,713
$1,000,000 under $5,000,000	208	368,054	364,235	286,278	5,045	115,688	29,446
$5,000,000 or more	15	122,197	121,874	104,495	725	38,911	9,946
Special trade contractors—Continued							
Plumbing, heating, and air conditioning							
Total	6,313	659,367	652,688	457,199	9,687	137,314	81,707
Under $1,000	417	906	531	192	141	-	[1]108
$1,000 under $2,500							
$2,500 under $5,000	663	3,991	3,984	2,472	165	338	420
$5,000 under $10,000	1,196	20,667	20,616	9,624	485	872	6,496
$10,000 under $25,000	839	35,670	33,487	18,372	900	2,493	10,046
$25,000 under $50,000	1,550	109,624	108,647	65,394	2,267	15,614	22,080
$50,000 under $100,000	1,068	147,743	147,082	99,006	2,678	28,793	19,914
$100,000 under $200,000	371	113,069	111,912	83,630	1,614	28,470	9,792
$200,000 under $500,000	155	104,235	103,536	73,774	819	25,602	6,004
$500,000 under $1,000,000	50	88,811	88,279	74,119	588	26,761	4,477
$1,000,000 under $5,000,000	4	34,651	34,614	30,616	30	8,371	2,586
Painting, paperhanging, and decorating							
Total	4,832	205,909	203,677	105,585	4,253	61,574	52,611
Under $1,000	664	3,524	2,010	700	176	135	901
$1,000 under $2,500							
$2,500 under $5,000	530	3,779	3,777	1,037	58	377	1,405
$5,000 under $10,000	1,543	27,863	27,787	8,839	986	2,107	13,341
$10,000 under $25,000	1,198	41,640	41,618	15,101	897	8,789	15,464
$25,000 under $50,000	768	66,390	66,131	33,892	1,455	19,951	15,638
$50,000 under $100,000							
$100,000 under $200,000	99	29,458	29,217	20,629	372	14,504	3,579
$200,000 under $500,000	20	12,238	12,212	8,488	153	6,452	1,161
$500,000 under $1,000,000	10	21,017	20,925	16,899	156	9,259	1,122
$1,000,000 under $5,000,000							
$5,000,000 or more							

Footnotes at end of table.

Table 3.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)
		Total	Business						Total	Business				
	Contract construction—Continued													
	Special trade contractors—Continued													
	Masonry, stonework, and plastering							Contractors, not elsewhere classified						
Total	4,665	375,767	374,355	224,932	6,056	103,885	73,629	18,239	1,489,224	1,472,070	918,393	43,620	355,228	237,415
Under $1,000	(*)	(*)	(*)	(*)	(*)	-	(*)	991	1,419	311	144	210	261	[1]1,599
$1,000 under $2,500	(*)	(*)	(*)	(*)	-	-	(*)	664	1,566	1,103	358	270	124	291
$2,500 under $5,000	-	-	-	-	-	-	-	753	2,844	2,839	1,203	132	128	444
$5,000 under $10,000	976	13,455	13,449	3,754	178	2,629	7,290	1,726	12,047	11,657	4,063	952	848	3,735
$10,000 under $25,000								3,801	64,715	64,250	22,277	5,162	4,682	20,540
$25,000 under $50,000	1,605	57,241	56,760	22,953	1,045	12,227	18,597	3,799	140,046	136,253	56,216	6,298	16,667	42,564
$50,000 under $100,000	1,161	81,757	81,572	42,167	1,822	20,582	19,789	2,914	202,365	201,699	104,515	5,212	38,536	39,977
$100,000 under $200,000	444	62,044	62,000	35,113	971	15,265	12,329	2,128	292,581	289,889	179,563	6,459	64,764	53,833
$200,000 under $500,000	277	80,878	80,685	55,582	1,227	30,998	9,684	1,085	314,302	311,333	207,439	10,543	82,887	35,997
$500,000 under $1,000,000	53	33,903	33,682	24,812	487	12,723	2,656	235	157,993	156,589	113,922	3,685	45,584	13,892
$1,000,000 under $5,000,000	14	22,460	22,178	18,514	282	9,461	1,450	135	242,769	239,824	182,880	4,037	73,164	22,654
$5,000,000 or more	2	23,966	23,966	21,932	17	-	2,016	8	56,577	56,323	45,813	660	27,583	5,087
	Manufacturing													
	Total							Lumber and wood products, except furniture						
Total	28,495	5,264,148	5,206,838	3,629,691	183,064	1,062,546	411,093	4,760	803,026	785,788	542,108	46,580	134,596	25,455
Under $1,000	2,260	1,740	501	328	1,172	213	[1]4,528							
$1,000 under $2,500	959	1,493	1,460	941	184	123	[1]632	540	1,705	1,059	321	427	107	390
$2,500 under $5,000	1,465	5,435	5,251	3,415	361	993	[1]3,059							
$5,000 under $10,000	1,640	12,575	11,937	6,580	1,781	1,504	[1]3,495	1,238	17,230	17,179	6,674	[2]1,819	1,581	2,606
$10,000 under $25,000	4,111	73,169	71,906	35,379	4,188	10,048	10,111							
$25,000 under $50,000	4,414	164,861	162,962	75,537	9,129	20,109	31,153	665	26,209	25,887	11,495	3,391	4,244	3,782
$50,000 under $100,000	4,888	354,769	350,034	188,403	18,456	76,180	56,464	820	66,006	63,028	28,394	6,139	10,009	11,063
$100,000 under $200,000	4,219	587,780	585,056	379,906	17,361	145,255	78,691	801	113,124	112,559	71,533	7,623	22,292	9,502
$200,000 under $500,000	2,774	856,097	848,111	580,821	23,276	224,643	80,569	463	141,236	140,252	93,894	7,205	28,303	8,600
$500,000 under $1,000,000	966	675,532	668,892	477,624	14,989	155,330	51,056	141	98,504	97,678	71,278	3,704	18,372	3,679
$1,000,000 under $5,000,000	699	1,390,368	1,377,678	1,036,667	24,072	277,508	91,856	78	148,852	146,609	122,161	4,336	24,159	1,639
$5,000,000 or more	100	1,140,329	1,123,050	844,090	68,095	150,640	22,907	14	190,160	181,537	136,358	11,936	25,529	[1]15,806
	Printing, publishing, and allied industries							Machinery, except electrical						
Total	5,047	489,186	484,054	280,953	12,557	126,634	69,291	3,453	361,493	358,738	214,560	14,306	93,975	53,536
Under $1,000	621	763	198	151	23	142	89							
$1,000 under $2,500	489	1,544	1,371	728	58	11	[1]371	488	2,337	2,333	886	476	8	[1]579
$2,500 under $5,000														
$5,000 under $10,000	400	3,396	2,851	2,527	518	872	[1]3,427							
$10,000 under $25,000	662	10,785	10,591	3,962	368	1,528	1,651	485	9,412	9,364	3,435	672	725	2,466
$25,000 under $50,000	955	35,623	35,563	14,243	1,782	3,658	9,850	663	25,559	25,177	7,601	1,432	2,944	7,570
$50,000 under $100,000	955	67,658	67,295	36,729	1,886	13,458	11,235	1,063	72,370	72,331	35,741	5,411	17,307	13,446
$100,000 under $200,000	580	82,096	81,763	50,970	2,570	22,821	10,864	404	62,396	62,262	38,690	2,170	20,518	9,859
$200,000 under $500,000	262	81,627	80,889	48,014	1,931	24,053	10,477	264	82,326	81,719	55,401	1,883	25,829	9,292
$500,000 under $1,000,000	69	47,771	47,160	29,307	1,135	15,028	4,439	50	36,160	35,813	24,130	827	10,012	4,496
$1,000,000 under $5,000,000	48	91,167	90,423	56,477	2,126	24,391	9,682	34	58,087	57,030	39,170	1,247	14,914	5,650
$5,000,000 or more	6	66,756	65,950	37,845	160	20,672	14,802	2	12,846	12,709	9,506	188	1,718	1,336
	Manufacturing—Continued							Transportation, communication, electric, gas, and sanitary services						
	Manufacturing, not elsewhere classified							Total						
Total	15,235	3,610,443	3,578,258	2,592,070	109,621	707,341	262,811	16,517	1,462,240	1,434,574	735,621	122,680	264,125	138,733
Under $1,000	1,457	322	288	177	668	71	[1]4,715	859	8,115	300	28	9,300	123	[1]9,136
$1,000 under $2,500	560	936	926	715	124	122	[1]569							
$2,500 under $5,000	707	2,538	2,511	2,085	259	876	[1]2,516	1,268	4,144	4,102	945	1,187	160	[1]63
$5,000 under $10,000	664	4,673	4,613	2,874	457	504	[1]654							
$10,000 under $25,000	2,124	38,771	37,771	22,108	1,817	6,334	4,026	1,706	13,561	12,846	3,207	2,332	1,130	2,436
								3,843	67,279	66,258	18,981	11,108	7,156	771
$25,000 under $50,000	2,131	77,470	76,335	42,198	2,524	9,263	9,951	3,592	133,675	131,469	35,915	12,949	17,302	29,202
$50,000 under $100,000	2,050	148,735	147,380	87,539	5,020	35,406	20,720	2,341	164,691	162,874	61,552	17,513	36,403	17,930
$100,000 under $200,000	2,434	330,164	328,472	218,713	4,998	79,624	48,466	1,518	221,572	219,893	93,828	22,537	39,971	26,867
$200,000 under $500,000	1,785	550,908	545,251	383,512	12,257	146,458	52,200	962	289,367	284,196	161,957	18,126	63,274	27,180
$500,000 under $1,000,000	706	493,097	488,241	352,909	9,323	111,918	38,442	274	189,606	186,714	119,918	12,221	37,049	6,517
$1,000,000 under $5,000,000	539	1,092,262	1,083,616	818,859	16,363	214,044	74,885	141	261,078	257,857	169,734	9,624	49,074	28,010
$5,000,000 or more	78	870,567	862,854	660,381	55,811	102,721	22,575	13	109,152	108,065	69,556	5,783	12,483	9,019

Footnotes at end of table.

Table 3.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)
		Total	Business						Total	Business				
	Transportation, communication, electric, gas, and sanitary services—Continued													
	Transportation													
	Total							Trucking and warehousing						
Total	14,823	1,247,348	1,223,408	654,637	102,765	218,628	107,957	11,343	905,815	893,863	446,426	71,218	177,323	101,623
Under $1,000	812	8,051	292	28	9,297	123	[1]7,015	576	665	437	169	162	108	[1]95
$1,000 under $2,500	1,046	3,368	3,350	585	743	129	219	444	1,675	1,673	180	430	21	191
$2,500 under $5,000								1,219	9,383	8,997	2,285	1,847	591	1,352
$5,000 under $10,000	1,618	12,854	12,139	3,088	2,235	1,068	2,051	2,742	47,666	47,151	13,813	5,987	4,461	5,617
$10,000 under $25,000	3,578	62,473	61,452	17,637	10,651	6,260	1,255	2,567	94,433	93,085	26,771	9,397	11,674	21,153
$25,000 under $50,000	3,275	120,445	118,898	34,455	12,188	16,679	24,188	1,656	117,236	116,293	43,486	14,627	26,214	15,263
$50,000 under $100,000	1,985	139,163	137,496	51,576	15,925	28,836	13,051	1,207	171,011	170,122	79,091	15,109	29,592	22,992
$100,000 under $200,000	1,299	184,551	183,220	81,617	18,205	33,115	22,285	689	204,025	199,397	110,983	12,833	46,060	20,343
$200,000 under $500,000	833	250,374	245,676	145,006	15,036	53,158	21,952	163	112,161	110,799	68,647	5,407	23,847	7,603
$500,000 under $1,000,000	248	172,666	170,288	111,806	11,104	32,586	4,520	77	124,066	122,942	83,725	4,879	28,567	5,970
$1,000,000 under $5,000,000	121	225,131	223,002	153,846	6,787	39,063	23,262	3	23,494	22,967	17,276	540	6,188	1,234
$5,000,000 or more	8	68,272	67,595	54,993	594	7,611	2,189							
	Transportation—Continued							Communication, electric, gas, and sanitary services						
	Other transportation													
Total	3,480	341,533	329,545	208,211	31,547	41,305	6,334	1,694	214,892	211,166	80,984	19,915	45,497	30,776
Under $1,000	413	7,707	162	25	9,176	123	[1]6,993							
$1,000 under $2,500	425	1,372	1,370	239	272	-	101	622	6,353	6,273	1,823	1,001	989	[1]2,502
$2,500 under $5,000														
$5,000 under $10,000	1,235	18,278	17,443	4,627	5,052	2,276	[1]3,663							
$10,000 under $25,000	708	26,012	25,813	7,684	2,791	5,005	3,035	673	38,758	37,949	11,436	2,349	8,190	9,893
$25,000 under $50,000	421	35,467	34,301	10,616	4,394	6,145	[1]2,919	219	37,021	36,673	12,211	4,332	6,856	4,582
$50,000 under $100,000								129	38,993	38,520	16,951	3,090	10,116	5,228
$100,000 under $200,000	144	46,349	46,279	34,023	2,203	7,098	1,609	26	16,940	16,426	8,112	1,117	4,463	1,997
$200,000 under $500,000	85	60,505	59,489	43,159	5,697	8,739	[1]3,083	20	35,947	34,855	15,888	2,837	10,011	4,748
$500,000 under $1,000,000	44	101,065	100,060	70,121	1,908	10,496	17,292	5	40,880	40,470	14,563	5,189	4,872	6,830
$1,000,000 under $5,000,000	5	44,778	44,628	37,717	54	1,423	955							
$5,000,000 or more														
	Wholesale and retail trade													
	Total							Wholesale trade						
Total	201,208	35,297,605	34,920,512	26,234,510	358,695	2,750,849	2,161,701	30,269	11,449,194	11,324,826	9,264,961	87,530	644,736	557,016
Under $1,000	6,878	15,145	2,078	1,961	1,067	1,206	[1]1,036	1,992	8,796	504	509	432	1,134	1,546
$1,000 under $2,500	5,610	10,335	9,727	6,126	1,277	542	[1]5,109	932	1,786	1,591	1,140	474	295	[1]2,011
$2,500 under $5,000	6,294	24,961	23,433	15,662	1,404	1,155	[1]3,061	971	3,699	3,350	1,799	193	184	26
$5,000 under $10,000	9,528	72,600	68,897	41,511	2,442	4,647	[1]1,749	1,244	10,104	9,008	4,151	286	565	1,998
$10,000 under $25,000	23,451	411,195	404,028	245,312	10,178	28,288	18,031	2,543	45,604	45,425	22,648	933	2,495	6,206
$25,000 under $50,000	29,680	1,106,584	1,088,636	668,410	24,311	83,653	113,788	3,611	139,032	129,974	63,732	3,794	7,601	29,832
$50,000 under $100,000	40,050	2,966,857	2,934,471	1,879,556	46,915	241,862	320,329	4,858	356,134	349,403	201,810	6,882	26,550	50,591
$100,000 under $200,000	39,188	5,622,641	5,572,975	3,830,501	70,679	491,410	483,486	4,763	702,190	689,108	457,432	10,685	64,083	67,570
$200,000 under $500,000	28,643	8,725,492	8,641,292	6,231,506	92,218	775,103	639,781	4,819	1,554,113	1,537,721	1,129,263	18,183	123,430	123,201
$500,000 under $1,000,000	7,649	5,289,013	5,229,836	4,039,881	46,550	445,750	262,459	2,327	1,664,559	1,649,469	1,297,648	13,706	116,997	86,312
$1,000,000 under $5,000,000	3,896	7,112,376	7,036,303	5,778,661	46,842	505,321	261,159	1,957	3,865,290	3,834,226	3,259,909	22,168	206,014	139,642
$5,000,000 or more	341	3,940,406	3,908,836	3,495,423	14,812	171,912	73,623	252	3,097,887	3,075,047	2,824,920	9,794	95,388	52,103
	Retail trade													
	Total							Building materials, hardware, and farm equipment						
Total	170,394	23,798,733	23,546,174	16,932,006	270,711	2,102,207	1,603,110	10,866	1,974,964	1,941,526	1,451,557	22,637	165,923	124,132
Under $1,000	4,797	6,294	1,519	1,414	630	72	[1]2,554	530	746	725	600	185	44	[1]408
$1,000 under $2,500	4,633	8,480	8,067	4,896	803	247	[1]3,077							
$2,500 under $5,000	5,279	21,140	19,961	13,863	1,211	971	[1]2,965							
$5,000 under $10,000	8,284	62,496	59,889	37,360	2,156	4,082	[1]3,747	1,152	17,763	16,639	11,465	303	941	684
$10,000 under $25,000	20,908	365,591	358,603	222,664	9,245	25,793	11,825							
$25,000 under $50,000	25,937	962,186	953,306	600,556	20,448	75,833	84,056	1,529	58,626	57,126	45,398	943	4,116	[1]1,508
$50,000 under $100,000	35,104	2,604,154	2,578,501	1,673,439	39,981	213,954	270,128	2,327	179,842	176,959	117,111	2,936	13,156	19,159
$100,000 under $200,000	34,330	4,904,619	4,868,064	3,360,694	59,864	426,156	415,190	2,471	359,918	355,230	250,293	5,079	30,031	26,004
$200,000 under $500,000	23,783	7,158,953	7,091,219	5,092,678	73,903	651,171	515,701	2,075	647,145	637,152	476,096	6,724	55,284	43,967
$500,000 under $1,000,000	5,314	3,619,066	3,575,002	2,738,161	32,794	328,349	175,860	601	413,539	406,967	321,479	3,838	34,278	21,969
$1,000,000 under $5,000,000	1,936	3,243,235	3,198,254	2,515,778	24,658	299,055	121,173	177	271,399	265,129	209,386	2,439	25,760	11,947
$5,000,000 or more	89	842,519	833,789	670,503	5,018	76,524	21,520	4	25,986	25,599	19,729	190	2,313	2,318

Footnotes at end of table.

Table 3.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)
		Total	Business						Total	Business				
	Wholesale and retail trade—Continued													
	Retail trade—Continued													
	General merchandise stores							Food stores						
								Total						
Total	10,240	1,301,388	1,285,981	887,470	21,534	118,625	96,604	25,949	5,175,750	5,142,680	4,083,474	44,831	338,629	264,470
Under $1,000	885	421	294	191	108	1	[1]396	839	1,339	1,072	683	312	2	[1]982
$1,000 under $2,500	752	3,093	2,154	1,556	449	84	[1]542							
$2,500 under $5,000								839	5,053	4,413	2,954	119	349	10
$5,000 under $10,000	1,463	21,297	21,206	13,986	1,126	376	577							
$10,000 under $25,000								2,016	35,867	35,279	27,461	529	996	1,611
$25,000 under $50,000	1,940	70,189	70,080	45,984	1,908	3,294	8,059	3,366	128,089	126,577	88,982	2,058	6,492	12,512
$50,000 under $100,000	2,192	157,917	156,855	102,574	3,137	9,124	19,944	5,634	413,184	411,119	307,523	4,932	22,606	30,638
$100,000 under $200,000	1,461	210,662	209,164	143,459	3,485	19,530	15,317	6,393	918,345	913,923	703,090	8,688	54,988	70,388
$200,000 under $500,000	1,106	329,938	326,921	224,846	5,106	31,247	25,478	4,752	1,476,172	1,467,673	1,176,349	11,837	88,301	77,594
$500,000 under $1,000,000	322	211,569	208,936	151,981	3,151	19,816	12,282	1,504	1,026,906	1,020,801	832,240	7,749	70,338	39,325
$1,000,000 under $5,000,000	113	200,690	196,370	134,250	2,099	23,143	12,727	579	953,218	945,782	770,158	6,895	74,225	29,376
$5,000,000 or more	6	95,612	94,001	68,643	965	12,010	3,158	27	217,577	216,041	174,034	1,712	20,332	3,998
	Food stores—Continued													
	Grocery stores							Other food stores						
Total	19,159	4,368,533	4,338,366	3,539,458	35,352	253,862	195,123	6,790	807,217	804,314	544,016	9,479	84,767	69,347
Under $1,000	573	987	838	614	191	-	[1]469	445	1,099	981	426	145	5	[1]552
$1,000 under $2,500														
$2,500 under $5,000	484	2,980	2,558	1,997	25	56	196							
$5,000 under $10,000								909	14,380	13,816	8,739	270	1,040	1,165
$10,000 under $25,000	1,283	22,813	22,571	19,322	329	246	299							
$25,000 under $50,000	1,997	76,359	74,946	59,798	1,120	1,947	5,077	1,369	51,730	51,631	29,184	938	4,545	7,435
$50,000 under $100,000	4,328	320,395	318,563	257,884	3,541	9,820	18,552	1,306	92,789	92,556	49,639	1,391	12,786	12,086
$100,000 under $200,000	4,614	667,519	663,459	535,094	6,005	30,204	46,809	1,779	250,826	250,464	167,996	2,683	24,784	23,579
$200,000 under $500,000	3,953	1,244,586	1,236,898	1,010,719	9,592	65,373	59,860	799	231,586	230,775	165,630	2,245	22,928	17,734
$500,000 under $1,000,000	1,355	926,902	921,170	757,488	6,796	59,605	33,802	149	100,004	99,631	74,752	953	10,733	5,523
$1,000,000 under $5,000,000	547	902,205	895,067	732,850	6,333	67,497	27,226	32	51,013	50,715	37,308	562	6,728	2,150
$5,000,000 or more	25	203,787	202,296	163,692	1,420	19,114	3,771	2	13,790	13,745	10,342	292	1,218	227
	Automotive dealers and service stations													
	Total							Motor vehicle dealers						
Total	35,102	6,311,958	6,252,493	4,962,919	47,015	401,751	316,956	6,774	2,610,681	2,578,187	2,186,319	12,532	157,201	75,253
Under $1,000	487	400	128	112	93	-	11							
$1,000 under $2,500	1,154	3,830	3,759	2,931	152	125	[1]969							
$2,500 under $5,000								1,340	20,403	20,150	15,296	206	601	206
$5,000 under $10,000	1,196	8,790	8,555	6,573	262	637	[1]931							
$10,000 under $25,000	3,400	62,480	61,115	45,549	1,103	4,155	[1]2,266							
$25,000 under $50,000	4,063	151,201	150,731	113,383	1,858	5,293	10,122	573	22,752	22,671	15,550	64	591	1,788
$50,000 under $100,000	7,531	568,789	562,012	420,204	6,869	25,495	47,297	885	64,652	63,978	49,395	464	2,708	4,466
$100,000 under $200,000	9,085	1,300,154	1,293,391	996,166	10,651	71,431	91,887	1,005	148,937	145,929	116,820	758	6,045	12,383
$200,000 under $500,000	6,145	1,842,121	1,827,361	1,412,210	12,476	124,021	113,150	1,495	496,642	489,402	410,587	2,314	22,901	21,047
$500,000 under $1,000,000	1,346	932,559	921,875	763,110	5,922	63,717	29,676	891	626,887	620,531	532,955	3,053	36,152	15,117
$1,000,000 under $5,000,000	656	1,131,194	1,116,652	944,823	6,578	83,705	23,119	552	968,753	957,226	823,519	5,008	69,421	16,687
$5,000,000 or more	39	310,440	306,914	257,858	1,051	23,172	5,860	33	261,655	258,300	222,197	665	18,782	3,559
	Gasoline service stations							Other automotive dealers						
Total	21,157	2,808,541	2,795,597	2,140,555	22,840	173,179	181,601	7,171	892,736	878,709	636,045	11,643	71,371	60,102
Under $1,000	492	1,316	1,044	759	206	93	[1]94	883	2,284	2,248	1,632	39	32	[1]594
$1,000 under $2,500														
$2,500 under $5,000														
$5,000 under $10,000	2,077	32,496	31,752	25,439	395	2,038	[1]113	711	5,276	5,136	3,280	203	493	[1]389
$10,000 under $25,000								734	13,725	13,227	8,759	561	1,660	[1]3,171
$25,000 under $50,000	2,692	100,389	100,225	76,262	1,450	3,699	6,907	798	28,060	27,835	21,571	344	1,003	1,427
$50,000 under $100,000	5,044	383,484	380,053	291,148	3,794	15,098	32,664	1,602	120,653	117,981	79,661	2,611	7,689	10,167
$100,000 under $200,000	7,017	1,003,861	1,000,773	781,578	8,035	52,170	65,426	1,063	147,356	146,689	97,768	1,858	13,216	14,078
$200,000 under $500,000	3,521	999,349	995,963	748,836	6,603	75,343	64,746	1,129	346,130	341,996	252,787	3,559	25,777	27,357
$500,000 under $1,000,000	264	172,460	171,379	132,236	1,308	14,459	7,628	191	133,212	129,965	97,919	1,561	13,106	6,931
$1,000,000 under $5,000,000	45	72,299	71,594	52,669	719	6,369	3,144	59	90,142	87,832	68,635	851	7,915	3,288
$5,000,000 or more	5	42,887	42,814	31,628	330	3,910	1,293	1	5,898	5,800	4,033	56	480	1,008

Footnotes at end of table.

Table 3.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)
		Total	Business						Total	Business				
	Wholesale and retail trade—Continued													
	Retail trade—Continued													
	Apparel and accessory stores							Furniture, home furnishings, and equipment						
Total	10,215	1,221,631	1,208,864	773,436	9,851	126,273	115,017	11,328	1,551,755	1,523,824	1,002,849	17,330	153,662	131,743
Under $1,000	441	779	724	660	11	19	[1]663	531	528	511	343	46	47	[1]132
$1,000 under $2,500								493	2,086	2,085	1,708	40	2	[1]464
$2,500 under $5,000	532	4,003	4,002	2,497	83	88	[1]296	619	4,680	4,664	3,038	81	376	[1]850
$5,000 under $10,000	1,113	19,225	19,022	11,910	177	940	1,832	1,329	21,610	21,290	11,270	505	1,390	2,409
$10,000 under $25,000	2,237	79,372	78,702	48,689	1,056	5,893	7,805	1,546	57,632	57,604	34,612	1,083	4,222	5,681
$25,000 under $50,000	2,157	164,848	163,662	104,357	1,337	12,905	20,053	2,171	154,529	152,264	93,854	2,331	10,064	18,243
$50,000 under $100,000	2,088	287,917	286,000	190,859	2,071	24,581	21,973	2,603	363,430	360,417	230,045	4,143	36,139	37,764
$100,000 under $200,000	1,372	404,794	400,763	253,257	3,239	44,859	43,112	1,653	492,124	480,890	314,202	6,044	47,635	45,535
$200,000 under $500,000	215	145,817	143,386	89,485	1,153	20,447	12,372	289	197,050	192,030	129,083	1,639	23,960	12,918
$500,000 under $1,000,000	60	114,876	112,603	71,722	724	16,541	8,829	90	142,263	137,202	91,284	1,035	19,258	8,926
$1,000,000 under $5,000,000								4	115,823	114,867	93,410	383	10,569	1,713
$5,000,000 or more														
	Eating places							Drinking places						
Total	22,169	1,919,483	1,896,037	914,379	47,798	403,790	159,956	10,966	693,118	684,743	342,444	16,808	94,547	82,231
Under $1,000	662	778	157	74	100	4	108							
$1,000 under $2,500	448	840	838	404	121	16	[1]182	531	1,279	1,249	732	63	73	[1]612
$2,500 under $5,000	673	2,725	2,577	1,550	154	277	[1]226							
$5,000 under $10,000	1,464	10,948	10,818	6,322	283	1,334	[1]557	620	4,881	4,532	2,135	132	344	499
$10,000 under $25,000	4,336	77,327	76,000	40,689	2,624	10,104	2,101	1,903	32,849	31,870	17,904	1,163	2,606	993
$25,000 under $50,000	4,171	152,614	150,849	79,292	5,488	23,522	11,934	3,140	120,153	118,051	57,702	3,474	13,993	13,975
$50,000 under $100,000	4,916	351,133	349,808	168,450	8,001	65,781	33,538	2,848	204,800	202,334	102,541	4,648	25,679	27,006
$100,000 under $200,000	3,310	477,527	473,339	226,263	11,351	97,220	45,496	1,533	209,166	207,613	102,614	4,907	28,752	30,058
$200,000 under $500,000	1,835	543,277	537,050	256,013	12,991	127,771	44,620	357	94,131	93,330	45,760	1,964	17,129	8,297
$500,000 under $1,000,000	300	200,871	194,907	93,247	4,225	49,051	14,703	30	20,144	20,077	9,840	349	4,782	1,663
$1,000,000 under $5,000,000	54	101,443	99,694	42,075	2,460	28,710	8,421	4	5,715	5,687	3,216	108	1,189	352
$5,000,000 or more								-	-	-	-	-	-	-
	Liquor stores							Other retail trade						
Total	4,124	774,063	770,293	612,768	6,426	35,939	49,008	29,435	2,874,623	2,839,733	1,900,710	36,481	263,068	262,993
Under $1,000	-	-	-	-	-	-	-	1,703	4,123	623	512	116	52	[1]826
$1,000 under $2,500	-	-	-	-	-	-	-	2,234	3,874	3,755	2,388	240	112	[1]1,247
$2,500 under $5,000								1,858	7,097	7,070	4,545	416	304	[1]940
$5,000 under $10,000	751	19,242	19,045	13,233	301	1,680	1,316	2,746	20,663	19,934	12,027	775	811	[1]1,500
$10,000 under $25,000								4,554	76,891	75,246	40,778	2,132	4,297	3,500
$25,000 under $50,000	974	74,908	74,604	55,435	684	2,749	5,455	3,592	130,804	130,274	77,931	2,321	7,587	14,296
$50,000 under $100,000	1,021	144,945	143,667	113,455	1,563	6,090	8,184	4,354	334,204	328,884	201,390	5,106	26,395	48,795
$100,000 under $200,000	1,162	345,070	343,732	273,009	2,981	16,037	23,572	4,365	632,555	625,320	404,450	7,926	57,394	68,119
$200,000 under $500,000	165	108,003	107,536	88,713	597	5,188	6,219	3,326	984,181	976,347	660,936	10,541	98,887	90,376
$500,000 under $1,000,000	51	81,895	81,709	68,923	300	4,195	4,262	542	362,608	358,487	258,983	4,171	36,772	24,733
$1,000,000 under $5,000,000	-	-	-	-	-	-	-	154	251,149	247,776	183,902	2,163	25,025	13,977
$5,000,000 or more								7	66,474	66,017	52,868	574	5,432	3,710
	Finance, insurance, and real estate													
	Total							Finance						
								Total						
Total	320,227	15,165,331	13,600,580	1,573,058	2,349,023	1,342,564	[1]300,633	75,720	3,030,557	2,097,003	86,378	50,060	723,653	192,272
Under $1,000	72,279	17,295	8,116	150	14,576	3,914	[1]563,651	42,706	7,227	450	72	2,601	1,264	[1]201,931
$1,000 under $2,500	37,385	63,384	39,515	581	17,576	669	[1]62,685	9,553	16,058	726	50	439	55	[1]14,209
$2,500 under $5,000	39,644	145,038	104,835	2,093	37,781	1,250	[1]114,510	6,420	23,109	1,750	291	2,845	348	[1]77,802
$5,000 under $10,000	43,938	316,335	239,871	3,692	76,484	2,926	[1]26,610	5,598	39,659	3,882	213	815	806	[1]9,751
$10,000 under $25,000	50,852	832,567	704,732	18,472	164,610	16,257	113,162	4,727	76,768	18,280	420	2,510	1,109	27,133
$25,000 under $50,000	29,835	1,067,465	920,510	35,573	190,931	34,698	93,000	2,898	101,578	19,968	148	2,914	2,969	33,032
$50,000 under $100,000	21,091	1,479,433	1,343,970	73,330	291,866	69,590	105,578	1,704	118,739	48,464	4,176	2,242	6,386	47,164
$100,000 under $200,000	12,388	1,755,211	1,629,571	103,377	365,229	100,647	38,100	767	105,996	47,694	3,468	2,113	7,100	43,832
$200,000 under $500,000	8,875	2,707,121	2,466,541	227,105	561,934	178,184	[1]30,206	752	238,112	110,086	5,840	7,137	18,712	109,022
$500,000 under $1,000,000	2,313	1,574,633	1,474,177	210,533	256,691	113,469	4,408	253	173,088	129,067	6,347	1,570	16,178	77,638
$1,000,000 under $5,000,000	1,486	2,782,479	2,577,549	558,398	315,095	243,372	71,579	266	605,788	480,454	23,259	4,183	128,791	113,023
$5,000,000 or more	141	2,424,370	2,091,193	339,754	56,250	577,588	71,202	76	1,524,435	1,236,182	42,094	20,691	539,935	45,121

Footnotes at end of table.

Table 3.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)
		Total	Business						Total	Business				
	Finance, insurance, and real estate—Continued													
	Finance—Continued													
	Banking and other credit agencies							Security and commodity brokers, dealers, exchanges, and services						
Total	2,674	160,583	98,986	11,544	1,986	28,755	39,824	3,248	2,086,372	1,690,840	7,498	17,494	679,463	127,961
Under $1,000	447	132	45	-	-	-	[1]32	1,043	174	20	-	4	238	[1]12,861
$1,000 under $2,500	552	1,662	151	-	-	-	1,188	405	966	252	-	24	12	[1]716
$2,500 under $5,000														
$5,000 under $10,000	456	3,429	399	-	61	-	727	447	5,617	3,949	1	215	24	3,068
$10,000 under $25,000	589	13,173	7,548	-	146	1,150	5,087	348	12,637	7,103	22	186	1,215	6,283
$25,000 under $50,000	378	28,362	20,900	3,797	381	4,396	9,986	378	34,813	28,646	-	297	3,277	12,278
$50,000 under $100,000	155	23,394	15,630	3,031	173	3,947	7,713	243	79,297	58,632	1,019	1,119	11,949	26,276
$100,000 under $200,000	72	20,917	10,182	2,120	527	1,944	8,186	128	89,969	72,002	125	417	14,269	26,722
$200,000 under $500,000	12	8,398	6,083	1,493	79	1,125	2,584							
$500,000 under $1,000,000														
$1,000,000 under $5,000,000	13	61,116	38,048	1,103	619	16,193	4,385	188	448,022	369,470	3,682	3,096	121,509	48,589
$5,000,000 or more								68	1,414,877	1,150,766	2,649	12,136	526,970	18,322
	Finance—Continued													
	Holding and investment companies							Insurance agents, brokers, and service						
Total	69,798	783,602	307,177	67,336	30,580	15,435	24,487	9,064	933,469	911,653	166,505	7,509	103,138	218,635
Under $1,000	41,216	6,921	385	72	2,597	1,026	[1]189,038	856	1,075	1,043	-	38	79	[1]42
$1,000 under $2,500	9,111	15,374	643	50	439	43	[1]13,977							
$2,500 under $5,000	5,905	21,165	1,430	291	2,821	348	[1]78,506	573	2,182	2,147	-	55	228	719
$5,000 under $10,000	4,911	34,605	2,818	213	747	806	[1]10,886	756	5,619	4,813	243	38	214	2,867
$10,000 under $25,000	4,134	66,474	10,447	419	2,219	754	22,273	1,778	31,396	28,875	1,268	658	3,331	15,392
$25,000 under $50,000	2,338	82,070	9,866	126	2,665	935	23,862	2,346	86,040	83,653	2,938	1,956	11,973	43,668
$50,000 under $100,000	1,097	75,032	16,896	379	1,695	765	32,736	1,345	98,505	97,723	12,187	948	10,652	42,078
$100,000 under $200,000	463	63,134	14,086	437	1,809	1,101	28,283	761	110,564	109,541	18,897	1,036	18,987	29,103
$200,000 under $500,000	437	137,898	41,272	2,701	5,491	4,819	74,560	495	143,989	141,848	31,971	1,819	26,143	42,205
$500,000 under $1,000,000	113	74,721	50,982	4,729	1,074	784	48,332	104	66,388	64,974	21,836	539	10,527	14,110
$1,000,000 under $5,000,000	66	129,956	88,942	18,474	903	4,054	62,598	45	75,956	74,511	20,226	363	14,832	15,896
$5,000,000 or more	7	76,252	69,410	39,445	8,120	-	24,250	5	311,755	302,525	56,939	59	6,172	12,639
	Real estate													
	Total							Operators, except developers, and lessors of buildings						
Total	235,443	11,201,305	10,591,924	1,320,175	2,291,454	515,773	[1]711,540	189,445	8,750,782	8,506,315	71,200	2,206,307	401,370	[1]769,057
Under $1,000	29,174	9,882	7,496	78	11,960	2,650	[1]361,310	18,123	7,305	6,931	-	9,519	1,571	[1]217,781
$1,000 under $2,500	27,375	46,437	37,916	531	17,114	535	[1]48,844	21,887	37,191	35,662	214	15,450	429	[1]37,926
$2,500 under $5,000	32,651	119,747	100,938	1,802	34,881	674	[1]37,427	26,982	99,410	94,712	762	31,231	427	[1]29,998
$5,000 under $10,000	37,584	271,057	231,176	3,236	75,631	1,906	[1]19,726	31,404	227,476	219,447	837	71,404	1,153	[1]27,525
$10,000 under $25,000	44,347	724,403	657,577	16,784	161,442	11,817	70,637	37,474	615,110	596,751	1,505	154,684	6,478	40,257
$25,000 under $50,000	24,591	879,847	816,889	32,487	186,061	19,756	16,300	20,482	733,484	714,668	1,936	179,726	12,177	[1]21,259
$50,000 under $100,000	18,042	1,262,189	1,197,783	56,967	288,676	52,552	16,336	15,127	1,060,234	1,030,838	5,268	280,564	34,370	[1]36,437
$100,000 under $200,000	10,860	1,538,651	1,472,336	81,012	362,080	74,560	[1]34,835	9,053	1,285,976	1,254,243	3,082	353,393	52,590	[1]71,611
$200,000 under $500,000	7,628	2,325,020	2,214,607	189,294	552,978	133,329	[1]181,433	6,499	1,973,456	1,921,910	21,956	530,690	116,937	[1]203,747
$500,000 under $1,000,000	1,956	1,335,157	1,280,136	182,350	254,582	86,764	[1]87,340	1,561	1,057,133	1,030,593	7,111	247,785	75,233	[1]96,384
$1,000,000 under $5,000,000	1,175	2,100,735	2,022,584	514,913	310,549	99,749	[1]57,340	826	1,397,126	1,359,066	17,833	299,644	83,177	[1]69,610
$5,000,000 or more	60	588,180	552,486	240,721	35,500	31,481	13,442	27	256,881	241,494	10,696	32,217	16,828	2,964
	Lessors of real property other than buildings							Agents, brokers, and managers						
Total	22,314	225,054	26,348	6,964	39,646	3,589	5,932	12,070	583,006	538,202	161,166	23,324	56,108	65,702
Under $1,000	4,554	1,871	171	-	1,359	163	[1]29,925	2,894	416	314	78	299	93	[1]30,894
$1,000 under $2,500	4,313	7,248	526	34	1,303	16	[1]9,264	622	1,056	932	34	336	-	[1]831
$2,500 under $5,000	4,033	14,318	2,014	183	2,941	195	[1]6,455	949	3,481	2,419	170	580	40	[1]556
$5,000 under $10,000	4,678	33,559	3,590	955	3,793	549	6,600	816	5,336	4,321	342	424	174	[1]198
$10,000 under $25,000	3,213	48,408	6,893	1,584	5,030	596	18,017	2,301	38,896	34,114	4,435	1,398	3,603	8,002
$25,000 under $50,000	905	30,671	1,223	50	3,983	296	10,081	1,688	62,111	54,753	7,601	1,501	4,685	19,550
$50,000 under $100,000	414	29,844	9,560	3,209	3,514	774	8,014	1,467	99,135	90,107	20,817	2,698	11,321	31,329
$100,000 under $200,000	99	13,597	610	297	1,872	535	2,859	908	134,100	123,847	21,750	5,235	19,471	22,174
$200,000 under $500,000	85	33,255	181	63	14,953	411	3,283	308	92,776	90,039	34,049	4,507	8,031	8,727
$500,000 under $1,000,000	20	12,283	1,580	589	898	54	2,722	74	51,233	48,447	20,363	3,921	6,172	1,467
$1,000,000 under $5,000,000	-	-	-	-	-	-	-	41	79,484	74,709	44,200	2,355	2,427	4,737
$5,000,000 or more	-	-	-	-	-	-	-	2	14,982	14,200	7,327	70	91	2,195

Footnotes at end of table.

Table 3.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)
		Total	Business						Total	Business				
	Finance, insurance, and real estate—Continued							Services						
	Real estate—Continued							Total						
	Other real estate													
Total	11,614	1,642,463	1,521,059	1,080,845	22,177	54,706	[1]14,117	175,800	19,060,539	18,790,786	2,533,066	746,755	4,630,364	6,189,097
Under $1,000	3,603	290	80	-	783	823	[1]82,710	13,525	51,571	2,827	1,987	19,176	18,516	[1]71,324
$1,000 under $2,500	553	942	796	249	25	90	[1]823	7,269	14,598	12,725	3,753	3,195	1,274	[1]6,301
$2,500 under $5,000	687	2,538	1,793	687	129	12	[1]418	11,342	48,687	42,100	12,040	10,422	3,695	[1]5,540
$5,000 under $10,000	686	4,686	3,818	1,102	10	30	1,397	17,846	141,408	132,291	30,656	16,025	14,378	17,181
$10,000 under $25,000	1,359	21,989	19,819	9,260	330	1,140	4,361	31,606	528,382	518,088	115,722	45,438	61,498	121,652
$25,000 under $50,000	1,516	53,581	46,245	22,900	851	2,598	7,928	25,306	911,809	897,721	211,098	56,435	135,076	251,580
$50,000 under $100,000	1,034	72,976	67,278	27,673	1,900	6,087	13,430	24,919	1,809,699	1,790,704	366,208	80,233	311,887	594,145
$100,000 under $200,000	800	104,978	93,636	55,883	1,580	1,964	11,743	24,150	3,494,416	3,462,487	406,155	100,284	630,215	1,487,977
$200,000 under $500,000	736	225,533	202,477	133,226	2,828	7,950	10,304	14,953	4,453,600	4,408,374	482,033	130,508	943,920	1,789,005
$500,000 under $1,000,000	301	214,508	199,516	154,287	1,978	5,305	4,855	3,220	2,220,042	2,199,987	303,982	77,471	553,805	702,654
$1,000,000 under $5,000,000	308	624,125	588,809	452,880	8,550	14,145	7,533	1,506	2,869,144	2,834,010	439,791	122,951	846,913	797,066
$5,000,000 or more	31	316,317	296,792	222,698	3,213	14,562	8,283	158	2,517,183	2,489,472	159,641	84,617	1,109,187	511,002
	Services—Continued													
	Hotels, rooming houses, camps, and other lodgings													
	Total							Tourists courts and motels						
Total	13,570	1,186,296	1,150,568	312,011	166,552	243,785	16,388	5,760	586,060	573,660	151,612	81,762	111,090	35,374
Under $1,000	1,546	10,022	344	54	3,266	630	[1]9,781	441	1,142	228	264	216	48	[1]2,718
$1,000 under $2,500	699	1,599	1,249	339	614	317	[1]3,185							
$2,500 under $5,000	918	4,156	3,455	617	1,259	221	[1]1,970	670	4,909	4,210	799	1,356	214	[1]677
$5,000 under $10,000	1,384	10,849	10,046	2,056	2,575	830	[1]2,551							
$10,000 under $25,000	2,580	44,156	42,904	8,255	10,093	3,652	131	1,233	22,327	22,147	4,202	4,842	1,835	855
$25,000 under $50,000	2,453	90,893	88,937	19,608	15,089	11,176	4,203	1,145	43,175	42,443	9,252	7,706	5,298	3,208
$50,000 under $100,000	1,796	132,641	129,791	36,019	21,080	19,413	12,336	964	68,802	67,605	20,420	11,229	9,623	3,463
$100,000 under $200,000	1,012	144,245	141,383	33,554	20,121	24,592	16,321	621	86,991	85,533	20,464	12,193	13,186	12,035
$200,000 under $500,000	794	236,934	232,724	60,605	37,716	46,109	9,815	463	140,598	138,001	34,832	20,038	27,747	11,020
$500,000 under $1,000,000	241	172,025	168,317	50,416	20,310	41,728	796	156	110,369	107,832	29,860	13,179	26,443	4,268
$1,000,000 under $5,000,000	135	241,742	236,325	75,328	26,617	64,005	[1]6,129	67	107,747	105,661	31,519	11,003	26,696	3,920
$5,000,000 or more	12	97,034	95,093	25,160	7,812	31,112	[1]3,598	-	-	-	-	-	-	-
	Hotels, rooming houses, camps, and other lodgings--Continued							Personal services						
	Other lodging places							Total						
Total	7,810	600,236	576,908	160,399	84,790	132,695	[1]18,986	29,228	1,158,788	1,139,777	403,365	60,226	283,857	205,848
Under $1,000	1,197	9,364	278	46	3,201	582	[1]7,454	767	1,569	205	146	164	41	[1]96
$1,000 under $2,500	607	1,115	1,087	83	463	317	[1]2,794	973	2,028	1,944	434	256	247	[1]148
$2,500 under $5,000	698	2,713	2,563	442	929	150	[1]2,052	2,089	12,484	7,895	2,511	2,200	860	2,277
$5,000 under $10,000	934	7,383	6,728	1,432	1,549	687	[1]1,792	4,910	37,692	36,808	8,989	2,996	4,506	7,249
$10,000 under $25,000	1,347	21,829	20,757	4,053	5,251	1,817	[1]724	9,504	154,389	152,283	31,305	9,550	24,121	41,726
$25,000 under $50,000	1,308	47,718	46,494	10,356	7,383	5,878	995	4,998	176,796	175,242	51,628	10,763	38,513	35,585
$50,000 under $100,000	832	63,839	62,186	15,599	9,851	9,790	8,873	3,650	257,410	255,056	98,603	11,907	71,664	39,947
$100,000 under $200,000	391	57,254	55,850	13,090	7,928	11,406	4,286	1,573	211,147	209,784	78,225	11,033	58,992	34,799
$200,000 under $500,000	331	96,336	94,723	25,773	17,678	18,362	[1]1,205	633	184,058	180,485	78,993	6,751	44,066	31,317
$500,000 under $1,000,000	85	61,656	60,485	20,556	7,131	15,285	[1]3,472	110	74,561	73,916	32,543	2,987	24,219	9,116
$1,000,000 under $5,000,000	68	133,995	130,664	43,809	15,614	37,309	[1]10,049	20	40,615	40,176	17,354	1,416	14,188	3,398
$5,000,000 or more	12	97,034	95,093	25,160	7,812	31,112	[1]3,598	1	6,039	5,983	2,634	203	2,440	678
	Personal services—Continued													
	Laundries and dry cleaning plants							Beauty shops						
Total	10,201	453,807	448,530	167,340	32,636	128,339	53,853	8,088	202,207	200,703	64,430	7,107	76,766	33,075
Under $1,000	414	1,094	125	87	115	41	[1]227							
$1,000 under $2,500	890	2,558	2,502	478	615	321	[1]249	1,067	3,509	3,456	882	156	558	378
$2,500 under $5,000														
$5,000 under $10,000	1,326	10,363	10,158	2,245	2,095	686	[1]289	1,640	12,009	11,566	3,582	461	2,571	3,247
$10,000 under $25,000	3,315	55,464	54,277	11,776	6,448	6,159	8,740	2,961	45,887	45,612	11,253	1,615	11,084	11,269
$25,000 under $50,000	2,081	77,049	76,431	21,699	8,044	14,450	13,125	1,326	42,605	42,283	10,372	950	14,477	8,746
$50,000 under $100,000	1,238	87,028	86,570	29,185	5,247	25,651	12,213							
$100,000 under $200,000	627	78,519	78,404	30,747	4,597	30,251	7,375	1,090	94,070	93,681	36,554	3,828	46,091	8,892
$200,000 under $500,000	240	70,963	69,922	39,185	2,255	22,417	8,121							
$500,000 under $1,000,000	56	38,428	38,096	18,552	1,963	16,107	2,450	4	4,127	4,105	1,787	97	1,985	543
$1,000,000 under $5,000,000	14	32,341	32,045	13,386	1,257	12,256	2,594	-	-	-	-	-	-	-
$5,000,000 or more														

Footnotes at end of table.

Table 3.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)
		Total	Business						Total	Business				
	Services—Continued													
	Personal services—Continued													
	Barber shops							Other personal services						
Total	5,224	99,224	97,780	23,686	2,256	23,272	34,165	5,715	403,550	392,764	147,909	18,227	55,480	84,755
Under $1,000	443	1,319	1,267	214	35	89	530	486	913	516	179	93	41	160
$1,000 under $2,500								529	6,688	2,178	1,251	1,606	98	1,441
$2,500 under $5,000								663	5,001	4,996	1,938	277	368	[1]404
$5,000 under $10,000	1,281	10,319	10,088	1,224	163	881	4,695	709	11,294	11,249	3,295	653	1,494	1,810
$10,000 under $25,000	2,519	41,744	41,145	4,981	834	5,384	19,907	881	32,508	32,329	12,743	1,213	2,696	8,692
$25,000 under $50,000	981	45,842	45,280	17,267	1,224	16,918	9,033	1,352	96,323	94,670	40,269	4,403	10,293	19,669
$50,000 under $100,000								679	101,613	100,552	31,757	4,789	11,990	23,481
$100,000 under $200,000								359	102,891	100,445	37,671	3,904	18,001	22,301
$200,000 under $500,000								51	34,226	33,916	13,546	980	7,460	6,322
$500,000 under $1,000,000	-	-	-	-	-	-	-	6	12,093	11,913	5,260	309	3,039	1,283
$1,000,000 under $5,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000,000 or more	-	-	-	-	-	-	-							
	Business services							Automobile parking, repair, and services						
								Total						
Total	22,929	1,151,095	1,114,070	350,262	247,372	197,587	100,689	18,367	885,001	874,220	424,594	44,868	119,773	122,403
Under $1,000	3,206	15,574	592	603	12,377	3,875	[1]22,267	1,027	1,051	306	68	417	42	[1]3,973
$1,000 under $2,500	1,595	3,381	2,699	422	591	130	[1]403	754	1,698	1,294	560	144	91	28
$2,500 under $5,000	2,673	10,090	9,696	2,841	4,579	482	[1]5,735	1,589	6,399	5,904	1,808	850	448	[1]517
$5,000 under $10,000	3,321	24,951	24,666	5,754	3,061	2,343	4,843	2,080	15,347	14,932	4,034	2,308	817	2,480
$10,000 under $25,000	5,138	83,687	81,657	19,101	14,424	8,346	16,973	3,503	61,028	60,144	23,553	5,372	3,988	8,616
$25,000 under $50,000	2,477	89,073	85,856	23,251	13,735	14,863	20,546	4,353	152,366	151,072	64,658	5,619	10,498	38,283
$50,000 under $100,000	2,272	169,291	166,219	37,778	13,979	28,302	46,585	2,869	202,767	200,254	95,179	9,215	23,224	39,796
$100,000 under $200,000	1,392	195,907	193,341	63,617	18,461	39,895	35,731	1,525	209,352	208,242	113,991	6,358	34,171	24,753
$200,000 under $500,000	583	174,465	170,904	57,517	26,902	31,018	24,657	595	168,064	166,494	92,276	6,586	35,699	9,509
$500,000 under $1,000,000	178	125,037	123,453	54,294	28,130	26,301	300	56	38,044	37,342	18,929	3,055	6,606	2,457
$1,000,000 under $5,000,000	84	178,381	174,398	69,791	62,782	33,000	[1]7,341	16	28,885	28,236	9,538	4,944	4,189	971
$5,000,000 or more	10	81,258	80,589	15,293	48,351	9,032	[1]13,200	-	-	-	-	-	-	-
	Automobile parking, repair, and services—Continued													
	Automobile repair shops													
	Total							General automobile repair shops						
Total	12,798	660,451	656,544	347,216	12,055	89,455	115,625	8,380	424,403	421,267	228,997	7,038	49,470	72,624
Under $1,000	753	1,126	907	550	80	73	[1]29	487	795	576	217	37	21	193
$1,000 under $2,500	836	3,501	3,014	1,409	136	270	140	572	2,478	2,005	966	112	72	17
$2,500 under $5,000	930	6,929	6,833	3,303	228	302	1,314	665	4,880	4,788	2,575	128	182	569
$5,000 under $10,000	2,328	42,196	41,871	20,005	1,112	1,843	8,355	1,462	24,930	24,637	11,501	667	1,422	4,701
$10,000 under $25,000	3,862	134,750	133,741	60,678	3,037	9,546	35,024	2,580	90,081	89,194	39,999	2,188	4,876	24,244
$25,000 under $50,000	2,435	169,255	168,953	86,692	3,444	19,351	34,116	1,552	107,408	107,180	56,237	1,860	12,047	19,959
$50,000 under $100,000	1,220	166,124	165,451	88,276	2,050	28,191	25,849	820	115,734	115,095	65,501	1,359	15,542	17,304
$100,000 under $200,000	398	109,612	109,007	68,167	1,543	24,806	9,014	220	63,810	63,591	42,180	565	13,141	4,890
$200,000 under $500,000	32	20,386	20,247	13,264	238	4,069	1,462	22	14,287	14,201	9,821	122	2,167	747
$500,000 under $1,000,000	4	6,572	6,520	4,872	187	1,004	380	-	-	-	-	-	-	-
$1,000,000 under $5,000,000	-	-	-	-	-	-	-							
$5,000,000 or more														
	Automobile repair shops—Continued													
	Other automobile repair							Automobile parking and other services						
Total	4,418	236,048	235,277	118,219	5,017	39,985	43,001	5,569	224,550	217,676	77,378	32,813	30,318	6,778
Under $1,000	530	1,354	1,340	776	67	250	[1]99	761	767	239	33	362	42	[1]4,064
$1,000 under $2,500								1,020	3,754	3,344	444	833	196	[1]509
$2,500 under $5,000								1,150	8,418	8,099	731	2,080	515	1,166
$5,000 under $10,000	1,131	19,315	19,279	9,232	545	541	4,399	1,175	18,832	18,273	3,548	4,260	2,145	261
$10,000 under $25,000	1,282	44,669	44,547	20,679	849	4,670	10,780	491	17,616	17,331	3,980	2,582	952	3,259
$25,000 under $50,000	883	61,847	61,773	30,455	1,584	7,304	14,157	739	76,740	74,092	34,202	10,079	9,853	4,584
$50,000 under $100,000	400	50,390	50,356	22,775	691	12,649	8,545	197	58,452	57,487	24,109	5,043	10,893	495
$100,000 under $200,000	178	45,802	45,416	25,987	978	11,665	4,124	24	17,658	17,095	5,665	2,817	2,537	995
$200,000 under $500,000	11	7,102	7,049	4,289	120	1,985	708	12	22,313	21,716	4,666	4,757	3,185	591
$500,000 under $1,000,000	3	5,569	5,517	4,026	183	921	387	-	-	-	-	-	-	-
$1,000,000 under $5,000,000	-	-	-	-	-	-	-							
$5,000,000 or more														

Footnotes at end of table.

Table 3.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)
								Services—Continued						
	Repair services, except automobile							Amusement and recreation services, including motion pictures						
Total	8,782	342,714	340,547	147,793	7,498	45,933	61,700	13,658	876,741	835,132	271,636	62,480	153,533	72,769
Under $1,000	442	550	144	48	67	-	208	2,825	5,531	563	1,004	1,717	974	[1]9,848
$1,000 under $2,500	532	924	920	365	148	8	[1]54	805	1,395	1,350	1,030	738	149	[1]1,727
$2,500 under $5,000	887	3,277	3,274	1,261	209	129	277	1,370	5,092	5,083	2,784	923	646	[1]2,227
$5,000 under $10,000	1,193	9,019	8,889	3,644	669	632	1,007	1,958	20,289	13,943	5,238	3,463	1,825	[1]1,123
$10,000 under $25,000	2,307	38,818	38,654	13,742	931	2,135	10,338	2,996	50,469	47,928	15,035	2,831	5,176	6,712
$25,000 under $50,000	1,594	55,028	54,800	24,955	1,321	3,390	17,300	1,350	44,937	43,252	11,958	2,941	5,951	4,804
$50,000 under $100,000	1,634	138,260	137,402	65,407	3,245	25,124	24,722	964	68,416	66,301	19,897	7,091	7,409	9,042
$100,000 under $200,000								684	104,750	102,735	25,415	7,921	17,070	14,484
$200,000 under $500,000	127	37,489	37,332	23,209	549	8,414	4,668	431	136,797	130,162	41,831	11,709	26,469	11,950
$500,000 under $1,000,000	62	52,129	51,923	10,287	292	4,143	2,622	181	134,724	130,758	50,981	6,021	25,361	17,102
$1,000,000 under $5,000,000	4	7,220	7,209	4,875	67	1,958	612	78	185,632	177,818	58,695	5,957	41,970	9,996
$5,000,000 or more	-	-	-	-	-	-	-	16	118,709	115,239	37,768	11,168	20,533	13,604
	Medical and health services													
	Total							Offices of physicians and surgeons						
Total	23,036	4,495,896	4,463,971	207,748	57,129	958,189	2,110,275	14,672	3,178,418	3,158,438	35,433	27,868	577,783	1,752,018
Under $1,000	697	5,070	167	42	496	7,953	[1]17,730	448	2,748	291	-	352	6,800	[1]13,395
$1,000 under $2,500	798	2,506	2,389	333	319	939	[1]841							
$2,500 under $5,000								621	3,615	3,502	-	286	425	1,234
$5,000 under $10,000	540	4,219	4,215	46	302	490	1,118							
$10,000 under $25,000	1,665	28,527	28,179	2,348	725	4,097	12,354	734	13,104	13,088	342	135	1,064	9,076
$25,000 under $50,000	2,140	81,707	80,494	6,753	2,891	16,474	29,189	721	28,074	27,044	-	619	4,044	15,753
$50,000 under $100,000	3,417	256,711	255,721	27,048	4,717	43,131	117,030	1,598	122,658	121,881	1,612	1,460	18,190	69,108
$100,000 under $200,000	7,221	1,088,154	1,080,952	32,896	16,102	157,306	637,685	5,505	834,116	829,441	12,051	9,324	111,172	524,984
$200,000 under $500,000	5,357	1,543,404	1,538,280	45,887	17,003	263,934	866,665	4,259	1,218,308	1,215,375	8,923	10,040	180,766	754,797
$500,000 under $1,000,000	829	548,075	545,327	26,603	6,486	124,811	231,599	562	373,408	372,202	3,820	2,822	72,690	192,575
$1,000,000 under $5,000,000	349	629,610	625,275	48,780	7,037	202,325	190,169	217	380,371	377,442	8,520	2,753	101,047	159,649
$5,000,000 or more	23	307,913	302,972	17,012	1,051	136,729	43,037	7	202,016	198,172	165	77	81,585	38,237
	Medical and health services—Continued													
	Other medical and health services							Legal services						
Total	8,364	1,317,478	1,305,533	172,315	29,261	380,406	358,257	24,406	4,826,193	4,785,401	46,946	55,431	1,050,391	2,490,531
Under $1,000	558	2,850	400	295	298	1,270	[1]5,096	802	4,735	169	-	229	3,061	[1]2,983
$1,000 under $2,500														
$2,500 under $5,000								489	1,283	1,221	-	8	53	659
$5,000 under $10,000	408	2,582	2,578	126	181	887	[1]196							
$10,000 under $25,000	931	15,423	15,091	2,006	590	3,033	3,278	753	5,999	5,977	81	113	753	1,313
$25,000 under $50,000	1,419	53,633	53,450	6,753	2,272	12,430	13,436	1,500	26,956	26,149	303	479	3,679	12,521
$50,000 under $100,000	1,819	134,053	133,840	25,436	3,257	24,941	47,922	3,430	130,058	128,806	757	1,842	17,333	69,951
$100,000 under $200,000	1,716	254,038	251,511	20,845	6,778	46,134	112,701	5,270	395,818	392,449	2,712	5,790	54,103	220,560
$200,000 under $500,000	1,098	325,096	322,905	36,964	6,963	83,168	111,868	6,797	975,544	965,663	11,707	10,934	160,103	512,190
$500,000 under $1,000,000	267	174,667	173,125	22,783	3,664	52,121	39,024	3,833	1,160,449	1,150,870	13,500	14,491	232,991	594,218
$1,000,000 under $5,000,000	132	249,239	247,833	40,260	4,284	101,278	30,520	932	642,851	639,516	9,638	6,395	146,499	332,089
$5,000,000 or more	16	105,897	104,800	16,847	974	55,144	4,800	543	1,016,170	1,009,813	8,198	10,372	281,552	519,874
								57	466,330	464,768	50	4,778	150,264	230,139
	Engineering and architectural services							Accounting, auditing, and bookkeeping services						
								Total						
Total	6,814	1,470,093	1,449,725	320,950	11,686	455,438	286,124	10,084	2,520,095	2,491,451	22,116	28,508	1,093,158	685,362
Under $1,000	810	5,632	68	-	131	1,898	[1]202	511	1,224	142	-	1	18	[1]649
$1,000 under $2,500	528	1,422	1,377	34	32	32	635	754	2,100	1,847	-	155	146	890
$2,500 under $5,000														
$5,000 under $10,000	796	10,558	10,515	386	108	650	2,971	690	5,786	5,574	12	324	1,339	973
$10,000 under $25,000								1,000	17,187	17,092	89	550	3,748	5,928
$25,000 under $50,000	972	37,064	37,022	5,258	573	6,407	12,452	1,050	38,027	36,383	-	1,122	6,980	15,687
$50,000 under $100,000	1,217	82,973	82,848	9,755	1,049	13,956	28,382	1,825	134,180	132,940	178	2,767	30,281	54,426
$100,000 under $200,000	1,027	151,761	151,196	10,804	1,557	37,517	54,236	2,289	331,515	328,305	4,579	4,953	90,339	133,490
$200,000 under $500,000	943	300,208	294,972	54,628	2,879	84,256	75,385	1,562	487,580	482,038	8,446	5,696	164,050	158,752
$500,000 under $1,000,000	303	214,613	212,362	43,690	1,803	71,227	39,850	312	206,525	205,721	3,895	1,843	79,320	64,962
$1,000,000 under $5,000,000	195	386,333	380,817	134,671	2,212	135,897	49,479	75	135,600	135,129	4,917	1,185	61,458	33,497
$5,000,000 or more	23	279,529	278,548	61,724	1,342	103,598	22,936	16	1,160,371	1,146,280	-	9,912	655,479	217,406

Footnotes at end of table.

Table 3.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)
		Total	Business						Total	Business				
	Services—Continued													
	Accounting, auditing, and bookkeeping services—Continued													
	Certified public accountants							Other accounting, auditing, and bookkeeping services						
Total	6,815	2,142,761	2,116,941	15,182	23,278	932,270	586,025	3,269	377,334	374,510	6,934	5,230	160,888	99,337
Under $1,000								732	808	798	-	41	117	[1]229
$1,000 under $2,500	646	4,396	2,861	-	99	682	239							
$2,500 under $5,000								577	3,906	3,904	12	340	704	1,204
$5,000 under $10,000														
$10,000 under $25,000	559	9,989	9,939	-	239	2,732	2,183	441	7,198	7,153	89	311	1,016	3,745
$25,000 under $50,000	520	18,880	17,335	-	544	3,659	7,655	530	19,147	19,048	-	578	3,321	8,032
$50,000 under $100,000	1,332	102,213	101,229	-	1,631	22,305	42,782	493	31,967	31,711	178	1,136	7,976	11,644
$100,000 under $200,000	1,934	278,827	276,249	1,991	4,257	75,289	113,102							
$200,000 under $500,000	1,438	450,379	444,899	7,270	5,330	151,999	145,442	479	89,889	89,195	3,764	1,062	27,101	33,698
$500,000 under $1,000,000	302	199,247	198,463	3,895	1,788	76,222	63,250	10	7,278	7,258	-	55	3,098	1,712
$1,000,000 under $5,000,000	70	125,708	125,395	2,026	1,145	58,466	31,917	5	9,892	9,734	2,891	40	2,992	1,580
$5,000,000 or more	14	953,122	940,571	-	8,245	540,916	179,455	2	207,249	205,709	-	1,667	114,563	37,951
	Services—Continued							Nature of business not allocable						
	Other services													
Total	4,926	147,627	145,924	25,645	5,005	28,720	37,008	4,337	200,357	192,430	73,935	5,938	23,741	31,951
Under $1,000	892	613	127	22	311	24	[1]4,003	969	5,987	31	9	94	575	[1]2,825
$1,000 under $2,500	539	1,154	935	350	495	39	[1]775	647	1,735	1,731	311	220	179	[1]19
$2,500 under $5,000	619	2,297	2,293	104	97	32	975							
$5,000 under $10,000	752	5,268	5,262	599	213	708	876	441	3,753	3,615	1,120	436	317	599
$10,000 under $25,000	882	14,596	14,562	1,808	376	2,041	4,378	709	11,139	11,042	3,103	603	704	3,207
$25,000 under $50,000	489	15,860	15,857	2,272	539	3,491	3,580	705	24,933	24,035	10,636	930	2,516	4,468
$50,000 under $100,000	635	53,273	52,609	4,999	2,237	5,510	25,607	719	69,026	68,666	21,818	2,811	9,035	16,611
$100,000 under $200,000														
$200,000 under $500,000	95	24,152	24,113	5,141	226	6,914	2,069	116	33,712	33,513	18,323	399	4,692	5,875
$500,000 under $1,000,000	16	11,458	11,352	2,706	149	3,590	1,761	24	16,886	16,630	6,634	410	2,591	2,888
$1,000,000 under $5,000,000	7	18,956	18,814	7,644	362	6,371	2,540	5	10,282	10,264	4,203	35	3,124	988
$5,000,000 or more	-	-	-	-	-	-	-	2	22,904	22,903	7,778	-	8	159

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Loss exceeds profit.

NOTE: Estimates for "Contractors not allocable" and "Wholesale and retail trade not allocable" are not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
For "Finance, insurance, and real estate," data are distributed by size of "Total receipts" rather than "Business receipts."
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

PARTNERSHIPS WITH RENT DEDUCTION

Table 3.4—RECEIPTS, TOTAL DEDUCTIONS, AND RENT DEDUCTION, BY SELECTED INDUSTRIES AND SIZE OF RENT DEDUCTION

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry	Number of partnerships	Business receipts	Total deductions	Rent deduction	Rent deduction as a percent of total deductions	Size of rent deduction: $1 under $2,000 — Number of partnerships	Business receipts	Total deductions	Rent deduction	Rent deduction as a percent of total deductions
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All industries	398,394	64,216,581	57,670,683	2,462,248	4.3	211,583	14,194,443	13,043,296	159,692	1.2
Agriculture, forestry, and fishery	52,317	4,998,550	4,987,927	282,466	5.7	30,468	1,525,664	1,470,815	18,456	1.3
Farms	47,494	4,324,665	4,364,798	269,492	6.2	26,577	1,211,879	1,182,818	16,219	1.4
Field crop farms	14,012	1,091,802	1,173,986	119,127	10.1	6,506	218,196	225,568	4,182	1.9
Fruit, tree nut, and vegetable farms	4,270	578,719	552,474	32,470	5.9	2,062	111,287	97,778	1,353	1.4
Livestock farms	26,982	2,442,727	2,431,217	112,360	4.6	16,299	769,449	749,069	9,681	1.3
Other farms	2,230	211,417	207,121	5,535	2.7	1,710	112,947	110,403	1,003	0.9
Other agriculture, forestry, and fishery	4,823	673,885	623,129	12,974	2.1	3,891	313,785	287,997	2,237	0.8
Mining	3,538	890,238	988,016	33,573	3.4	2,313	142,208	162,759	1,106	0.7
Crude petroleum and natural gas	2,613	576,256	667,731	15,750	2.4	1,828	85,936	110,784	759	0.7
Other mining	925	313,982	320,285	17,823	5.6	485	56,272	51,975	347	0.7
Contract construction	21,916	4,319,207	3,995,381	114,143	2.9	16,940	1,615,989	1,401,937	9,666	0.7
General contractors	6,384	2,612,131	2,512,156	79,778	3.2	4,048	662,724	613,670	2,164	0.4
Special trade contractors	15,436	1,702,628	1,479,149	34,190	2.3	12,804	951,301	787,287	7,482	1.0
Manufacturing	17,092	3,826,279	3,588,702	90,100	2.5	9,163	720,733	643,357	7,721	1.2
Lumber and wood products, except furniture	1,878	495,333	502,346	24,106	4.8	1,256	174,779	161,536	952	0.6
Printing, publishing, and allied industries	3,314	399,346	348,340	11,245	3.2	1,980	100,833	81,458	1,920	2.4
Machinery, except electrical	2,044	224,886	193,805	6,055	3.1	1,006	49,662	41,212	981	2.4
Manufacturing, not elsewhere classified	9,856	2,706,714	2,544,211	48,694	1.9	4,921	395,459	359,151	3,868	1.1
Transportation, communication, electric, gas, and sanitary services	8,512	986,356	892,117	42,538	4.8	5,727	336,497	295,073	3,356	1.1
Transportation	7,484	821,416	748,833	36,693	4.9	4,969	272,813	242,000	2,997	1.2
Trucking and warehousing	5,296	562,673	508,409	29,389	5.8	3,508	201,702	175,182	2,110	1.2
Other transportation	2,188	258,743	240,424	7,304	3.0	1,461	71,111	66,818	887	1.3
Communication, electric, gas, and sanitary services	1,028	164,940	143,284	5,845	4.1	758	63,684	53,073	359	0.7
Wholesale and retail trade	140,927	27,378,575	26,032,826	530,180	2.0	70,876	7,083,888	6,685,731	60,428	0.9
Wholesale trade	19,596	8,998,493	8,682,824	79,414	0.9	10,795	2,196,360	2,102,209	8,347	0.4
Retail trade	121,030	18,346,085	17,316,489	449,767	2.6	59,944	4,874,465	4,570,267	52,002	1.1
Building materials, hardware, and farm equipment	6,393	1,302,600	1,244,788	20,734	1.7	3,593	558,054	534,065	2,848	0.5
General merchandise stores	6,349	995,587	930,880	23,787	2.6	3,600	238,124	222,058	2,914	1.3
Food stores	18,036	3,825,955	3,656,675	59,670	1.6	9,608	1,120,053	1,064,064	8,111	0.8
Grocery stores	12,455	3,157,403	3,043,010	40,222	1.3	6,903	919,314	878,946	5,417	0.6
Other food stores	5,581	668,552	613,665	19,448	3.2	2,705	200,739	185,118	2,694	1.5
Automotive dealers and service stations	25,421	4,939,277	4,743,350	91,961	1.9	12,027	1,233,636	1,179,207	9,576	0.8
Motor vehicle dealers	4,408	1,965,696	1,942,995	15,924	0.8	2,595	500,266	489,038	2,258	0.5
Gasoline service stations	15,865	2,273,010	2,134,917	61,364	2.9	6,487	529,401	495,269	4,969	1.0
Other automotive dealers	5,148	700,571	665,438	14,673	2.2	2,945	203,969	194,900	2,349	1.2
Apparel and accessory stores	9,020	1,105,418	1,014,180	43,706	4.3	3,285	166,763	149,492	3,534	2.4
Furniture, home furnishings, and equipment	8,930	1,325,102	1,239,852	33,384	2.7	4,501	307,909	277,719	3,980	1.4
Eating places	16,477	1,513,679	1,407,948	79,096	5.6	7,727	323,612	295,048	6,690	2.3
Drinking places	6,600	404,953	364,284	18,187	5.0	3,440	143,642	129,917	3,563	2.7
Liquor stores	3,110	628,750	593,411	11,731	2.0	1,036	107,363	100,843	1,162	1.2
Other retail trade	20,694	2,304,764	2,121,121	67,511	3.2	11,127	675,309	617,854	9,624	1.6
Finance, insurance, and real estate	34,744	5,557,682	6,375,605	471,005	7.4	22,197	1,051,780	1,145,989	12,566	1.1
Finance	5,160	1,689,351	2,136,383	107,860	5.0	3,629	35,833	64,342	1,376	2.1
Insurance agents, brokers, and service	5,256	570,039	452,662	15,930	3.5	3,581	151,829	105,677	2,983	2.8
Real estate	24,328	3,298,292	3,786,560	347,215	9.2	14,987	864,118	975,970	8,207	0.8
Operators, except developers, and lessors of buildings	15,673	2,376,643	2,814,663	316,547	11.2	9,253	576,322	677,286	4,467	0.7
Lessors of real property other than buildings	2,305	5,044	34,132	3,573	10.5	1,786	1,737	14,567	441	3.0
Agents, brokers, and managers	4,255	304,896	269,042	13,237	4.9	2,622	89,377	73,645	2,378	3.2
Other real estate	2,095	611,709	668,723	13,858	2.1	1,326	196,682	210,472	921	0.4
Services	117,505	16,134,117	10,704,101	893,492	8.3	52,666	1,668,008	1,195,449	45,664	3.8
Hotels, rooming houses, camps, and other lodgings	4,406	778,803	783,914	56,954	7.3	1,941	116,024	121,042	1,098	0.9
Tourist courts and motels	2,367	410,174	395,245	27,775	7.0	951	61,442	61,174	589	1.0
Other lodging places	2,039	368,629	388,669	29,179	7.5	990	54,582	59,868	509	0.9
Personal services	24,268	939,524	790,040	65,664	8.3	15,194	296,755	233,995	15,110	6.5
Laundries and dry cleaning plants	7,816	361,966	325,040	25,425	7.8	3,744	69,286	59,638	3,689	6.2
Beauty shops	7,379	189,540	160,043	17,052	10.7	5,266	72,713	56,385	5,546	9.8
Barber shops	4,871	90,822	60,785	8,864	14.6	3,537	46,419	28,341	3,707	13.1
Other personal services	4,202	297,196	244,172	14,323	5.9	2,647	108,337	89,631	2,168	2.4
Business services	10,771	732,468	620,277	40,757	6.6	7,183	182,958	141,558	5,279	3.7
Automobile parking, repair, and services	11,111	589,965	515,921	45,707	8.9	6,469	197,416	164,615	5,327	3.2
Automobile repair shops	8,504	437,030	361,347	17,381	4.8	5,308	179,572	146,961	4,473	3.0
General automobile repair shops	5,695	292,610	241,347	11,706	4.9	3,554	117,850	97,712	2,922	3.0
Other automobile repair	2,809	144,420	120,000	5,675	4.7	1,754	61,722	49,249	1,551	3.1
Automobile parking and other services	2,607	152,935	154,574	28,326	18.3	1,161	17,844	17,654	854	4.8
Repair services, except automobile	5,836	213,004	171,382	7,315	4.3	4,797	130,488	100,053	3,527	3.5
Amusement and recreation services, including motion pictures	6,558	600,385	572,708	73,507	12.8	3,431	82,352	78,433	1,970	2.5
Medical and health services	17,955	3,928,499	2,099,289	212,337	10.1	4,173	314,757	156,572	3,917	2.5
Offices of physicians and surgeons	11,434	2,806,967	1,292,959	138,109	10.7	1,665	178,051	67,068	1,618	2.4
Other medical and health services	6,521	1,121,532	806,330	74,228	9.2	2,508	136,706	89,504	2,299	2.6
Legal services	20,992	4,591,888	2,259,863	239,642	10.6	3,975	205,366	100,496	4,214	4.2
Engineering and architectural services	4,187	1,210,617	1,003,107	38,508	3.8	1,386	73,786	53,494	1,536	2.9
Accounting, auditing, and bookkeeping services	8,256	2,431,582	1,800,517	105,007	5.8	2,198	53,507	33,030	2,376	7.2
Certified public accountants	5,953	2,082,722	1,537,163	89,425	5.8	960	31,989	20,309	1,158	5.7
Other accounting, auditing, and bookkeeping services	2,303	348,860	263,354	15,582	5.9	1,238	21,518	12,721	1,218	9.6
Other services	3,165	117,382	87,083	8,094	9.3	1,919	14,599	12,161	1,310	10.8
Nature of business not allocable	1,843	125,577	106,008	4,751	4.5	1,233	49,676	42,186	729	1.7

Footnotes at end of table.

PARTNERSHIPS WITH RENT DEDUCTION

Table 3.4—RECEIPTS, TOTAL DEDUCTIONS, AND RENT DEDUCTION, BY SELECTED INDUSTRIES AND SIZE OF RENT DEDUCTION—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry	Size of rent deduction—Continued									
	$2,000 under $5,000					$5,000 under $10,000				
	Number of partnerships	Business receipts	Total deductions	Rent deduction	Rent deduction as a percent of total deductions	Number of partnerships	Business receipts	Total deductions	Rent deduction	Rent deduction as a percent of total deductions
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All industries	96,006	12,318,617	10,924,487	306,971	2.8	49,871	10,303,905	8,858,188	347,858	3.9
Agriculture, forestry, and fishery	8,319	659,609	665,738	26,595	4.0	6,645	779,569	776,261	47,073	6.1
Farms	7,870	540,760	550,288	25,080	4.6	6,409	704,133	710,447	45,341	6.4
Field crop farms	2,300	121,112	138,981	7,412	5.3	2,272	224,344	239,287	16,355	6.8
Fruit, tree nut, and vegetable farms	737	67,940	67,962	2,267	3.3	582	82,610	73,158	3,821	5.2
Livestock farms	4,565	326,552	318,617	14,678	4.6	3,449	386,134	386,179	24,568	6.4
Other farms	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other agriculture, forestry, and fishery	449	118,849	115,450	1,515	1.3	(*)	(*)	(*)	(*)	(*)
Mining	368	82,711	95,111	1,059	1.1	383	124,055	153,203	2,798	1.8
Crude petroleum and natural gas	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contract construction	2,708	723,564	675,613	8,518	1.3	1,028	374,310	357,672	7,306	2.0
General contractors	915	387,546	368,589	2,915	0.8	576	231,135	227,238	4,296	1.9
Special trade contractors	1,791	335,461	305,994	5,599	1.8	452	143,175	130,434	3,010	2.3
Manufacturing	4,969	715,512	642,082	15,457	2.4	1,715	558,744	516,354	12,059	2.3
Lumber and wood products, except furniture	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Printing, publishing, and allied industries	935	90,863	82,843	3,232	3.9	(*)	(*)	(*)	(*)	(*)
Machinery, except electrical	731	82,553	69,003	2,072	3.0	(*)	(*)	(*)	(*)	(*)
Manufacturing, not elsewhere classified	2,975	483,786	434,450	9,274	2.1	1,075	405,305	376,174	7,694	2.0
Transportation, communication, electric, gas, and sanitary services	1,534	185,233	162,467	4,956	3.1	603	113,009	108,368	4,322	4.0
Transportation	1,439	166,439	147,528	4,680	3.2	496	102,172	98,939	3,630	3.7
Trucking and warehousing	864	99,592	87,663	2,797	3.2	403	70,868	68,552	2,972	4.3
Other transportation	575	66,847	59,865	1,883	3.1	(*)	(*)	(*)	(*)	(*)
Communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	42,105	6,979,095	6,532,985	135,158	2.1	18,182	5,124,932	4,852,791	124,181	2.6
Wholesale trade	4,820	1,891,848	1,807,541	15,120	0.8	2,446	1,528,376	1,460,239	16,467	1.1
Retail trade	37,183	5,077,804	4,716,146	119,740	2.5	15,725	3,590,547	3,386,924	107,653	3.2
Building materials, hardware, and farm equipment	1,757	369,725	353,259	5,717	1.6	692	192,380	183,779	4,720	2.6
General merchandise stores	1,791	249,272	224,659	5,753	2.6	493	158,303	149,152	3,537	2.4
Food stores	5,443	1,012,741	951,747	17,743	1.9	2,040	692,966	661,336	13,318	2.0
Grocery stores	3,710	788,682	747,067	11,987	1.6	1,207	558,789	539,696	8,201	1.5
Other food stores	1,733	224,059	204,680	5,756	2.8	833	134,177	121,640	5,117	4.2
Automotive dealers and service stations	7,603	1,343,793	1,274,101	24,834	1.9	4,164	1,076,775	1,030,858	28,296	2.7
Motor vehicle dealers	1,090	455,908	448,804	3,230	0.7	437	339,340	335,463	3,040	0.9
Gasoline service stations	5,229	637,892	592,207	17,306	2.9	2,978	603,942	567,247	20,368	3.6
Other automotive dealers	1,284	249,993	233,090	4,298	1.8	749	133,493	128,148	4,888	3.8
Apparel and accessory stores	3,481	309,314	280,707	11,351	4.0	1,524	280,105	254,495	10,600	4.2
Furniture, home furnishings, and equipment	2,678	338,807	308,658	8,591	2.8	1,037	228,941	212,781	6,912	3.2
Eating places	4,621	359,252	327,998	14,891	4.5	2,249	260,162	238,806	16,116	6.7
Drinking places	2,172	146,296	124,999	6,370	5.1	846	78,207	74,578	5,611	7.5
Liquor stores	1,435	263,874	247,377	4,725	1.9	458	157,347	150,206	3,082	2.1
Other retail trade	6,202	684,730	622,641	19,765	3.2	2,222	465,361	430,933	15,461	3.6
Finance, insurance, and real estate	5,918	634,674	654,855	18,580	2.8	2,860	501,145	508,607	20,023	3.9
Finance	607	54,458	69,030	2,072	3.0	365	39,454	50,844	2,662	5.2
Insurance agents, brokers, and service	983	107,828	72,598	3,075	4.2	457	89,646	64,673	3,448	5.3
Real estate	4,328	472,388	513,227	13,433	2.6	2,038	372,045	393,090	13,913	3.5
Operators, except developers, and lessors of buildings	2,526	270,910	309,862	7,933	2.6	1,252	210,185	250,180	8,611	3.4
Lessors of real property other than buildings	368	1,892	11,464	1,139	9.9	(*)	(*)	(*)	(*)	(*)
Agents, brokers, and managers	968	88,373	77,266	2,915	3.8	512	74,815	60,435	3,548	5.9
Other real estate	466	111,213	114,635	1,446	1.3	(*)	(*)	(*)	(*)	(*)
Services	29,760	2,311,424	1,472,384	95,699	6.5	18,250	2,705,415	1,567,956	128,660	8.2
Hotels, rooming houses, camps, and other lodgings	756	71,265	72,020	2,440	3.4	534	79,344	76,730	4,220	5.5
Tourist courts and motels	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services	6,420	274,276	223,918	20,025	8.9	1,869	168,922	148,764	12,818	8.6
Laundries and dry cleaning plants	2,836	124,693	106,020	9,059	8.5	937	82,501	76,163	6,412	8.4
Beauty shops	1,513	59,228	50,361	4,856	9.6	486	36,036	32,269	3,136	9.7
Barber shops	1,107	29,797	21,122	3,181	15.1	(*)	(*)	(*)	(*)	(*)
Other personal services	964	60,558	46,415	2,929	6.3	(*)	(*)	(*)	(*)	(*)
Business services	1,783	171,300	148,102	5,886	4.0	1,214	136,543	117,043	8,468	7.2
Automobile parking, repair, and services	3,346	180,462	152,621	10,051	6.6	905	100,978	88,128	6,125	7.0
Automobile repair shops	2,540	151,496	122,408	7,489	6.1	594	80,132	67,656	3,844	5.7
General automobile repair shops	1,622	96,133	76,823	4,804	6.3	483	64,761	53,715	3,173	5.9
Other automobile repair	918	55,363	45,585	2,685	5.9	(*)	(*)	(*)	(*)	(*)
Automobile parking and other services	806	28,966	30,213	2,562	8.5	(*)	(*)	(*)	(*)	(*)
Repair services, except automobile	878	57,076	49,990	2,713	5.4	(*)	(*)	(*)	(*)	(*)
Amusement and recreation services, including motion pictures	1,543	73,003	68,647	4,847	7.1	676	48,185	50,849	4,563	9.0
Medical and health services	4,051	531,607	238,680	13,783	5.8	4,949	880,290	363,770	35,107	9.7
Offices of physicians and surgeons	2,535	368,279	143,585	8,870	6.2	3,655	690,306	253,869	25,943	10.2
Other medical and health services	1,516	163,328	95,095	4,913	5.2	1,294	189,984	109,901	9,164	8.3
Legal services	6,369	555,184	261,150	21,334	8.2	4,927	722,648	341,780	35,478	10.4
Engineering and architectural services	1,394	158,281	113,459	4,371	3.9	711	181,520	140,343	5,043	3.6
Accounting, auditing, and bookkeeping services	2,395	196,580	118,347	8,015	6.8	1,982	339,578	205,529	13,504	6.6
Certified public accountants	1,684	148,705	86,758	5,746	6.6	1,848	314,877	191,948	12,708	6.6
Other accounting, auditing, and bookkeeping services	711	47,875	31,589	2,269	7.2	(*)	(*)	(*)	(*)	(*)
Other services	825	42,390	25,450	2,234	8.8	(*)	(*)	(*)	(*)	(*)
Nature of business not allocable	325	26,795	23,252	949	4.1	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table.

PARTNERSHIPS WITH RENT DEDUCTION

Table 3.4—RECEIPTS, TOTAL DEDUCTIONS, AND RENT DEDUCTION, BY SELECTED INDUSTRIES AND SIZE OF RENT DEDUCTION—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry	Size of rent deduction—Continued									
	$10,000 under $20,000					$20,000 or more				
	Number of partnerships	Business receipts	Total deductions	Rent deduction	Rent deduction as a percent of total deductions	Number of partnerships	Business receipts	Total deductions	Rent deduction	Rent deduction as a percent of total deductions
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
All industries	24,399	8,263,433	7,105,859	335,456	4.7	16,535	19,136,183	17,738,853	1,312,271	7.4
Agriculture, forestry, and fishery	3,961	715,360	709,465	56,372	7.9	2,924	1,318,348	1,365,648	133,970	9.8
Farms	3,852	677,093	675,636	54,586	8.1	2,786	1,190,800	1,245,609	128,266	10.3
Field crop farms	1,479	174,559	175,429	22,224	12.7	1,455	353,591	394,721	68,954	17.5
Fruit, tree nut, and vegetable farms	581	130,239	122,436	8,096	6.6	308	186,643	191,140	16,933	8.9
Livestock farms	1,675	352,404	358,455	22,747	6.3	994	608,188	618,897	40,686	6.6
Other farms	(*)	(*)	(*)	(*)	(*)	29	42,378	40,851	1,693	4.1
Other agriculture, forestry, and fishery	(*)	(*)	(*)	(*)	(*)	138	127,548	120,039	5,704	4.8
Mining	177	92,449	110,391	2,555	2.3	297	448,815	466,552	26,055	5.6
Crude petroleum and natural gas	141	64,213	85,995	2,019	2.3	119	291,388	293,233	10,585	3.6
Other mining	36	28,236	24,396	536	2.2	178	157,427	173,319	15,470	8.9
Contract construction	519	320,924	302,903	7,210	2.4	721	1,284,420	1,257,256	81,443	6.5
General contractors	354	215,241	205,550	4,920	2.4	491	1,115,485	1,097,109	65,483	6.0
Special trade contractors	165	105,683	97,353	2,290	2.4	224	167,008	158,081	15,809	10.0
Manufacturing	647	476,878	441,676	9,162	2.1	598	1,354,412	1,345,233	45,701	3.4
Lumber and wood products, except furniture	52	33,068	31,522	705	2.2	156	188,965	213,417	20,937	9.8
Printing, publishing, and allied industries	48	38,427	33,794	704	2.1	57	107,275	95,473	3,428	3.6
Machinery, except electrical	18	16,860	15,600	263	1.7	29	24,531	22,667	968	4.3
Manufacturing, not elsewhere classified	529	388,523	360,760	7,490	2.1	356	1,033,641	1,013,676	20,368	2.0
Transportation, communication, electric, gas and sanitary services	257	89,622	74,329	3,485	4.7	391	261,995	251,880	26,419	10.5
Transportation	235	80,142	65,054	3,137	4.8	345	199,850	195,312	22,249	11.4
Trucking and warehousing	205	46,224	40,510	2,749	6.8	316	144,287	136,502	18,761	13.7
Other transportation	30	33,918	24,544	388	1.6	29	55,563	58,810	3,488	5.9
Communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	46	62,145	56,568	4,170	7.4
Wholesale and retail trade	7,078	3,568,046	3,436,899	94,781	2.8	2,686	4,622,614	4,524,420	115,632	2.6
Wholesale trade	989	1,273,116	1,241,303	13,956	1.1	546	2,108,793	2,071,532	25,524	1.2
Retail trade	6,038	2,289,448	2,190,264	80,264	3.7	2,140	2,513,821	2,452,888	90,108	3.7
Building materials, hardware, and farm equipment	279	112,393	106,337	3,753	3.5	72	70,048	67,348	3,696	5.5
General merchandise stores	348	121,629	113,572	4,773	4.2	117	228,259	221,439	6,810	3.1
Food stores	666	464,743	452,574	8,850	2.0	279	535,452	526,954	11,648	2.2
Grocery stores	425	398,274	391,448	5,806	1.5	210	492,344	485,853	8,811	1.8
Other food stores	241	66,469	61,126	3,044	5.0	69	43,108	41,101	2,837	6.9
Automotive dealers and service stations	1,327	637,367	614,954	17,473	2.8	300	647,706	644,230	11,782	1.8
Motor vehicle dealers	167	213,477	210,908	2,192	1.0	119	456,705	458,782	5,204	1.1
Gasoline service stations	1,022	357,574	340,284	13,484	4.0	149	144,201	139,910	5,237	3.7
Other automotive dealers	138	66,316	63,762	1,797	2.8	32	46,800	45,538	1,341	2.9
Apparel and accessory stores	477	157,366	148,083	6,470	4.4	253	191,870	181,403	11,751	6.5
Furniture, home furnishings, and equipment	560	193,509	186,691	7,493	4.0	154	255,936	254,003	6,408	2.5
Eating places	1,206	230,626	221,494	15,358	6.9	674	340,027	324,602	26,041	8.0
Drinking places	122	24,837	23,264	1,809	7.8	20	11,971	11,526	834	7.2
Liquor stores	153	71,095	67,389	1,970	2.9	28	29,071	27,596	792	2.9
Other retail trade	900	275,883	255,906	12,315	4.8	243	203,481	193,787	10,346	5.3
Finance, insurance, and real estate	1,370	381,134	442,109	19,254	4.4	2,399	2,988,949	3,624,045	400,582	11.1
Finance	221	48,511	74,918	3,065	4.1	338	1,511,095	1,877,249	98,685	5.3
Insurance agents, brokers, and service	164	57,955	41,147	2,238	5.4	71	162,781	168,567	4,186	2.5
Real estate	985	274,668	326,044	13,951	4.3	1,990	1,315,073	1,578,229	297,711	18.9
Operators, except developers, and lessors of buildings	864	218,591	262,371	12,296	4.7	1,778	1,100,635	1,314,964	283,240	21.5
Lessors of real property other than buildings	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Agents, brokers, and managers	(*)	(*)	(*)	(*)	(*)	78	37,566	37,499	3,376	9.0
Other real estate	36	41,125	42,680	486	1.1	109	176,717	221,178	9,989	4.5
Services	10,330	2,607,406	1,575,231	141,864	9.0	6,499	6,841,864	4,893,081	481,605	9.8
Hotels, rooming houses, camps, and other lodgings	596	121,054	123,845	8,714	7.0	579	391,116	390,277	40,482	10.4
Tourist courts and motels	364	77,409	75,736	5,264	7.0	339	175,440	166,121	18,237	11.0
Other lodging places	(*)	(*)	(*)	(*)	(*)	240	215,676	224,156	22,245	9.9
Personal services	542	93,158	83,033	7,415	8.9	243	106,413	100,330	10,296	10.3
Laundries and dry cleaning plants	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Beauty shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Barber shops	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)
Other personal services	(*)	(*)	(*)	(*)	(*)	131	46,359	41,484	4,413	10.6
Business services	368	79,368	65,837	5,114	7.8	223	162,299	147,737	16,010	10.8
Automobile parking, repair, and services	(*)	(*)	(*)	(*)	(*)	179	70,547	68,636	21,212	30.9
Automobile repair shops	(*)	(*)	(*)	(*)	(*)	30	15,366	14,567	1,081	7.4
General automobile repair shops	(*)	(*)	(*)	(*)	(*)	18	7,296	6,794	490	7.2
Other automobile repair	(*)	(*)	(*)	(*)	(*)	12	8,070	7,773	591	7.6
Automobile parking and other services	(*)	(*)	(*)	(*)	(*)	149	55,181	54,069	20,131	37.2
Repair services, except automobile	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Amusement and recreation services, including motion pictures	291	81,673	73,606	3,987	5.4	617	315,172	301,173	58,140	19.3
Medical and health services	3,262	813,504	366,905	44,671	12.2	1,520	1,388,341	973,362	114,859	11.8
Offices of physicians and surgeons	2,603	664,130	276,676	35,928	13.0	976	906,201	551,761	65,750	11.9
Other medical and health services	659	149,374	90,229	8,743	9.7	544	482,140	421,601	49,109	11.6
Legal services	3,452	813,108	400,425	46,858	11.7	2,269	2,295,582	1,156,012	131,758	11.4
Engineering and architectural services	365	197,530	161,957	5,054	3.1	331	599,500	533,854	22,504	4.2
Accounting, auditing, and bookkeeping services	1,165	349,834	239,963	15,848	6.6	516	1,492,083	1,203,648	65,264	5.4
Certified public accountants	988	321,564	220,849	13,806	6.3	473	1,265,587	1,017,299	56,007	5.5
Other accounting, auditing, and bookkeeping services	177	28,270	19,114	2,042	10.7	43	226,496	186,349	9,257	5.0
Other services	(*)	(*)	(*)	(*)	(*)	21	19,984	17,264	1,058	6.1
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	20	14,766	10,738	864	8.0

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Estimates for "Contractors not allocable" and "Wholesale and retail trade not allocable" are not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 3.5—RECEIPTS, PAYROLL, AND NET PROFIT, BY STATE AND SELECTED INDUSTRIES

PART I

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry	Number of—		Business receipts	Payroll	Net profit (less loss)	Number of—		Business receipts	Payroll	Net profit (less loss)
	Partnerships	Partners				Partnerships	Partners			
	United States, total					10 States, total				
All industries	936,243	3,692,309	90,312,025	12,277,878	9,784,110	535,448	2,199,285	54,903,416	8,126,018	5,678,901
Agriculture, forestry, and fishery	124,398	319,309	7,329,812	719,437	661,513	54,880	144,914	3,343,906	425,529	278,026
Farms	111,510	287,658	6,208,483	607,887	570,395	48,264	129,153	2,853,538	360,386	232,320
Field crop farms	33,908	91,908	1,436,878	173,836	250,099	13,049	35,269	582,500	73,206	97,080
Livestock farms	57,194	137,041	3,638,605	180,659	233,824	23,012	57,685	1,485,041	87,938	92,218
Other farms	20,408	58,709	1,133,000	253,392	86,472	12,203	36,199	785,997	199,242	43,022
Other agriculture, forestry, and fishery	12,888	31,651	1,121,329	111,550	91,118	6,616	15,761	490,368	65,143	45,706
Contract construction	50,666	112,021	7,588,533	1,346,450	746,153	25,934	58,474	4,277,600	782,195	422,064
General contractors	16,783	38,979	4,885,736	687,532	301,590	8,318	19,845	2,769,513	396,157	173,857
Special trade contractors	33,786	72,844	2,697,162	657,743	444,146	17,562	38,517	1,503,360	384,990	248,220
Manufacturing	28,518	71,065	5,205,488	1,061,355	411,002	16,938	42,311	3,230,926	696,075	260,824
Transportation, communication, electric, gas, and sanitary services	16,490	40,119	1,430,914	262,169	139,125	8,761	21,235	827,206	177,074	79,926
Transportation	14,786	34,776	1,220,464	216,877	108,285	7,876	18,631	705,317	151,613	61,170
Wholesale and retail trade	200,944	462,335	34,945,059	2,754,290	2,164,479	110,860	256,756	19,887,371	1,602,563	1,276,811
Wholesale trade	30,336	76,158	11,332,922	644,591	557,232	17,727	44,964	6,901,200	393,669	348,072
Retail trade	170,060	384,259	23,562,067	2,105,754	1,605,612	92,874	211,064	12,960,704	1,207,179	928,116
Building materials, hardware, and farm equipment	10,873	24,939	1,949,230	166,299	124,916	4,690	10,621	837,424	72,004	62,762
General merchandise stores	10,201	26,851	1,282,816	118,513	96,930	5,419	13,870	652,492	64,027	49,934
Food stores	25,864	58,067	5,155,749	338,691	265,370	14,434	32,733	2,945,049	206,345	165,931
Grocery stores	19,063	43,109	4,345,496	253,983	195,955	9,478	21,895	2,352,765	145,905	110,207
Other food stores	6,801	14,958	810,253	84,708	69,415	4,956	10,838	592,284	60,440	55,724
Automotive dealers and service stations	34,814	75,011	6,230,957	401,029	315,218	17,157	37,287	3,265,382	218,484	168,182
Motor vehicle dealers	6,743	15,132	2,579,543	157,125	75,641	3,143	7,018	1,364,846	84,122	41,283
Gasoline service stations	20,946	44,065	2,770,373	171,613	179,874	10,131	21,429	1,415,050	92,575	91,832
Other automotive dealers	7,125	15,814	881,041	72,291	59,703	3,883	8,840	485,486	41,787	35,067
Apparel and accessory stores	10,196	23,514	1,202,392	125,058	114,230	6,086	13,840	730,656	76,526	67,429
Furniture, home furnishings, and equipment	11,351	25,387	1,530,764	153,962	133,290	6,047	13,462	837,301	80,708	74,978
Eating places	22,135	51,213	1,901,920	405,844	160,476	12,782	30,081	1,172,504	253,485	95,413
Drinking places	11,067	23,736	690,013	95,562	83,044	7,275	15,767	437,387	60,860	57,222
Other retail trade	33,559	75,541	3,618,226	300,796	312,138	18,984	43,403	2,082,509	174,740	186,265
Finance, insurance, and real estate	321,112	1,970,417	13,642,634	1,343,146	[1]319,383	204,529	1,257,641	10,061,477	1,050,879	[1]330,918
Finance	76,135	931,086	2,098,780	723,367	191,782	49,688	582,118	1,711,393	594,797	142,739
Insurance agents, brokers, and service	9,030	23,709	913,644	103,403	218,790	5,278	13,215	713,170	73,615	147,784
Real estate	235,947	1,015,622	10,630,210	516,376	[1]729,955	149,563	662,308	7,636,914	382,467	[1]621,441
Operators, except developers, and lessors of buildings	189,928	823,319	8,545,651	403,105	[1]784,084	125,324	552,545	6,276,414	306,313	[1]606,157
Lessors of real property other than buildings	22,438	97,616	26,863	3,536	5,946	10,511	52,363	14,032	2,357	[1]18,859
Agents, brokers, and managers	11,992	46,147	534,359	55,209	62,708	7,557	31,364	381,771	44,895	45,395
Other real estate	11,589	48,540	1,523,337	54,526	[1]14,525	6,171	26,036	964,697	28,902	[1]41,820
Services	175,569	523,927	18,783,899	4,625,398	6,189,692	103,855	305,837	12,451,688	3,297,644	3,769,782
Hotels, rooming houses, camps, and other lodgings	13,604	47,850	1,147,184	242,351	16,438	8,339	31,773	732,889	148,423	14,358
Personal services	29,053	65,536	1,130,831	281,862	204,710	17,619	39,661	718,971	169,135	132,205
Laundries and dry cleaning plants	10,194	22,824	446,873	128,115	53,250	6,192	14,058	283,071	78,264	32,204
Beauty shops	8,001	17,655	197,299	75,301	33,085	4,947	11,178	106,211	37,452	20,263
Other personal services	10,858	25,057	486,659	78,446	118,375	6,480	14,425	329,689	53,419	79,738
Business services	23,096	62,076	1,122,303	198,829	101,897	14,750	39,688	783,942	145,439	37,256
Automobile parking, repair, and services	18,268	41,591	871,416	119,086	123,310	9,875	22,974	513,244	75,497	67,258
Automobile repair shops	12,745	26,567	652,980	88,664	116,676	6,581	13,892	370,335	54,064	71,704
Automobile parking and other services	5,523	15,024	218,436	30,422	6,634	3,294	9,082	142,909	21,433	[1]4,446
Repair services, except automobile	8,746	18,271	341,528	45,773	61,860	4,806	10,100	222,456	32,371	35,377
Amusement and recreation services, including motion pictures	13,542	46,350	837,618	153,899	73,890	7,733	30,581	619,987	117,059	49,850
Medical and health services	23,139	94,626	4,480,046	960,095	2,118,514	12,797	40,389	2,621,435	617,009	1,121,114
Offices of physicians and surgeons	14,727	44,147	3,164,462	578,079	1,755,378	7,836	23,939	1,748,015	339,436	912,439
Other medical and health services	8,412	50,479	1,315,584	382,016	363,136	4,961	16,450	873,420	277,573	208,675
Legal services	24,292	84,003	4,766,351	1,046,119	2,480,851	14,401	49,768	3,133,849	722,327	1,584,207
Engineering and architectural services	6,867	17,769	1,450,453	456,101	285,654	4,516	11,743	1,029,503	325,238	195,697
Accounting, auditing, and bookkeeping services	10,070	34,706	2,492,563	1,092,660	686,673	5,863	22,111	1,972,676	922,829	511,372
Certified public accountants	6,827	25,983	2,117,927	931,781	587,455	4,078	16,825	1,665,137	780,925	433,552

Footnotes at end of table.

Table 3.5—RECEIPTS, PAYROLL, AND NET PROFIT, BY STATE AND SELECTED INDUSTRIES—Continued

PART I—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry	Number of—		Business receipts	Payroll	Net profit (less loss)	Number of—		Business receipts	Payroll	Net profit (less loss)
	Partnerships	Partners				Partnerships	Partners			
	California					Florida				
All industries	127,321	497,317	13,273,416	1,803,853	777,387	26,989	98,671	1,990,967	265,654	209,877
Agriculture, forestry, and fishery	11,947	36,478	1,341,541	238,239	78,551	3,882	10,580	140,878	20,363	3,066
Farms	10,504	32,511	1,153,992	208,555	61,107	3,119	8,860	106,834	16,794	2,147
Field crop farms	2,785	8,022	268,816	40,519	32,008	150	447	7,135	1,754	[1]195
Livestock farms	2,462	6,690	432,117	36,308	18,632	816	1,838	18,690	1,237	[1]3,209
Other farms	5,257	17,799	453,059	131,728	10,467	2,153	6,575	81,009	13,803	5,551
Other agriculture, forestry, and fishery	1,443	3,967	187,549	29,684	17,444	763	1,720	34,044	3,569	919
Contract construction	4,960	12,327	1,335,631	232,068	93,139	1,163	2,598	194,725	31,211	11,605
General contractors	2,357	6,491	1,013,484	143,999	47,068	357	808	117,695	9,777	4,739
Special trade contractors	2,597	5,824	320,220	87,119	46,208	806	1,790	77,030	21,434	6,866
Manufacturing	4,525	12,155	665,978	136,306	53,608	643	1,572	44,970	14,507	1,625
Transportation, communication, electric, gas, and sanitary services	1,746	4,891	202,536	42,239	19,279	173	390	22,801	5,058	2,844
Transportation	1,563	3,882	159,236	32,834	12,215	154	345	15,139	2,176	2,706
Wholesale and retail trade	25,242	60,894	4,774,176	464,688	267,202	5,058	10,975	692,327	52,942	43,889
Wholesale trade	3,932	9,738	1,561,591	100,463	68,154	671	1,564	206,726	9,416	10,111
Retail trade	21,213	50,957	3,210,386	364,010	199,085	4,336	9,309	480,107	43,126	33,733
Building materials, hardware, and farm equipment	817	1,821	122,896	11,581	9,906	115	286	15,856	1,367	1,862
General merchandise stores	1,072	2,907	131,433	16,939	7,186	424	951	36,752	3,997	1,394
Food stores	2,541	5,939	731,345	56,698	35,143	559	1,212	110,656	8,355	4,622
Grocery stores	1,636	3,965	609,011	45,215	27,001	424	922	90,119	5,529	2,860
Other food stores	905	1,974	122,334	11,483	8,142	135	290	20,537	2,826	1,762
Automotive dealers and service stations	3,204	6,976	726,573	64,167	35,090	951	2,030	137,202	8,021	7,562
Motor vehicle dealers	258	613	236,341	17,843	3,950	148	307	31,924	2,565	1,082
Gasoline service stations	1,689	3,596	306,270	24,461	21,864	646	1,401	76,339	4,323	4,458
Other automotive dealers	1,257	2,767	183,962	21,863	9,276	157	322	28,939	1,133	2,022
Apparel and accessory stores	1,545	3,477	164,925	18,591	12,077	346	735	42,841	6,107	4,567
Furniture, home furnishings, and equipment	1,734	4,021	221,998	21,769	16,831	228	462	35,764	4,855	2,742
Eating places	3,079	8,225	376,066	94,218	23,393	517	1,049	30,450	6,082	3,624
Drinking places	1,795	4,172	121,175	25,302	12,329	187	418	12,018	1,180	760
Other retail trade	5,426	13,419	613,975	54,745	47,130	1,009	2,166	58,568	3,162	6,600
Finance, insurance, and real estate	52,593	284,745	2,160,354	84,557	[1]307,121	9,984	56,343	365,705	23,933	[1]19,348
Finance	12,839	90,550	64,625	9,379	[1]15,112	2,600	25,102	6,813	2,273	[1]3,046
Insurance agents, brokers, and service	859	2,061	60,332	13,295	20,605	(*)	(*)	(*)	(*)	(*)
Real estate	38,895	192,134	2,035,397	61,883	[1]312,614	7,240	30,953	351,037	20,719	[1]18,233
Operators, except developers, and lessors of buildings	32,166	156,446	1,326,326	45,009	[1]268,962	5,888	20,618	277,670	14,816	[1]26,559
Lessors of real property other than buildings	2,576	14,600	677	312	[1]18,549	397	6,506	746	144	815
Agents, brokers, and managers	2,184	10,565	113,976	4,716	10,079	589	2,753	28,855	3,613	6,679
Other real estate	1,969	10,523	594,418	11,846	[1]35,182	366	1,076	43,766	2,146	832
Services	24,390	74,108	2,676,580	599,633	679,221	5,904	15,794	521,487	116,711	166,055
Hotels, rooming houses, camps, and other lodgings	3,368	14,570	273,549	44,973	15,456	968	2,964	88,909	20,056	[1]1,682
Personal services	3,216	7,226	146,846	40,329	17,345	768	1,655	27,859	8,137	4,918
Laundries and dry cleaning plants	1,451	3,395	75,778	20,053	6,091	264	622	10,865	3,405	1,288
Beauty shops	676	1,400	24,280	9,900	4,247	350	700	5,722	2,265	925
Other personal services	1,089	2,431	46,788	10,376	7,007	(*)	(*)	(*)	(*)	(*)
Business services	4,424	11,731	229,299	43,261	13,643	535	1,107	34,551	7,640	9,199
Automobile parking, repair, and services	2,499	5,809	170,244	27,865	17,886	504	1,055	21,229	2,037	2,717
Automobile repair shops	1,698	3,555	105,669	16,873	20,626	307	659	14,126	1,322	2,335
Automobile parking and other services	801	2,254	64,575	10,992	[1]2,740	(*)	(*)	(*)	(*)	(*)
Repair services, except automobile	1,138	2,608	86,687	6,770	9,783	484	1,012	10,095	1,694	1,388
Amusement and recreation services, including motion pictures	1,387	4,811	232,188	33,607	16,803	416	1,089	21,967	4,137	[1]185
Medical and health services	3,119	12,300	779,240	215,408	275,709	399	1,637	69,825	13,423	37,319
Offices of physicians and surgeons	1,768	6,618	598,236	157,974	239,536	213	596	57,980	11,115	32,799
Other medical and health services	1,351	5,682	181,004	57,434	36,173	(*)	(*)	(*)	(*)	(*)
Legal services	2,328	7,741	491,579	115,607	242,675	1,139	3,564	158,229	30,481	85,817
Engineering and architectural services	1,165	2,811	131,573	29,883	25,922	282	593	44,715	11,266	14,132
Accounting, auditing, and bookkeeping services	881	2,384	112,777	38,316	38,789	233	766	37,870	14,768	12,288
Certified public accountants	670	1,956	95,731	33,717	32,550	189	678	36,087	14,489	11,390

Footnotes at end of table.

Table 3.5—RECEIPTS, PAYROLL, AND NET PROFIT, BY STATE AND SELECTED INDUSTRIES—Continued

PART I—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry	Illinois					Michigan				
	Number of—		Business receipts	Payroll	Net profit (less loss)	Number of—		Business receipts	Payroll	Net profit (less loss)
	Partnerships	Partners				Partnerships	Partners			
All industries	57,648	214,165	5,924,636	882,954	723,597	34,924	127,261	2,913,958	367,904	272,774
Agriculture, forestry, and fishery	6,575	16,654	260,832	9,140	38,738	3,065	7,080	111,801	13,873	20,185
Farms	6,048	15,402	246,110	7,676	38,356	2,714	6,236	94,684	10,556	17,626
Field crop farms	3,569	9,902	83,290	2,665	20,709	589	1,476	10,264	343	1,856
Livestock farms	2,162	4,788	158,331	3,109	18,685	1,401	3,139	52,956	3,083	9,094
Other farms	(*)	(*)	(*)	(*)	(*)	724	1,621	31,464	7,130	6,676
Other agriculture, forestry, and fishery	527	1,252	14,722	1,464	382	351	844	17,117	3,317	2,559
Contract construction	2,384	5,311	436,733	89,887	52,553	1,676	3,484	200,157	34,981	26,288
General contractors	705	1,635	232,789	32,624	18,830	527	1,155	112,796	13,853	8,334
Special trade contractors	1,677	3,668	203,387	57,212	34,195	1,149	2,329	87,361	21,128	17,954
Manufacturing	1,379	3,702	378,617	84,032	18,136	1,665	3,818	215,752	43,432	23,565
Transportation, communication, electric, gas, and sanitary services	1,012	2,328	101,753	22,475	11,774	458	981	55,159	10,252	4,451
Transportation	961	2,177	95,155	20,245	11,403	409	876	50,356	9,526	4,039
Wholesale and retail trade	11,976	28,258	2,306,465	174,331	147,690	9,016	19,834	1,463,211	125,149	95,324
Wholesale trade	1,851	5,606	860,361	39,703	32,083	1,321	3,232	443,201	26,766	25,035
Retail trade	10,124	22,650	1,445,075	134,516	115,490	7,695	16,602	1,020,010	98,383	70,289
Building materials, hardware, and farm equipment	817	1,775	159,368	13,413	12,070	484	1,062	92,455	10,109	7,971
General merchandise stores	701	1,593	73,919	6,363	6,984	(*)	(*)	(*)	(*)	(*)
Food stores	1,027	2,262	223,994	14,035	7,893	1,179	2,584	257,843	18,779	12,552
Grocery stores	865	1,890	204,679	11,401	6,998	804	1,749	220,701	13,790	8,912
Other food stores	(*)	(*)	(*)	(*)	(*)	375	835	37,142	4,989	3,640
Automotive dealers and service stations	2,030	4,308	373,263	24,108	24,589	1,764	3,878	230,517	14,352	12,642
Motor vehicle dealers	331	768	148,779	9,959	9,898	257	573	74,380	4,263	2,042
Gasoline service stations	1,352	2,841	202,915	12,942	14,311	970	1,972	129,548	8,396	7,358
Other automotive dealers	347	699	21,569	1,207	380	537	1,333	26,589	1,693	3,242
Apparel and accessory stores	755	2,075	120,144	13,895	12,808	293	599	36,296	2,855	3,674
Furniture, home furnishings, and equipment	608	1,311	80,276	9,194	7,490	313	709	52,869	4,977	4,605
Eating places	1,494	3,310	150,998	29,258	14,784	1,111	2,481	85,779	21,239	2,620
Drinking places	898	1,908	51,748	4,551	8,369	885	1,780	59,815	8,199	8,458
Other retail trade	1,794	4,108	211,365	19,699	20,503	1,451	3,047	164,551	13,938	13,622
Finance, insurance, and real estate	23,917	125,780	919,469	61,097	[1]3,669	12,019	69,013	374,367	23,940	[1]32,839
Finance	5,188	49,822	86,630	18,666	14,631	3,680	38,595	18,457	5,529	[1]1,967
Insurance agents, brokers, and service	637	1,467	50,650	5,846	20,201	(*)	(*)	(*)	(*)	(*)
Real estate	18,092	74,491	782,189	36,585	[1]38,501	8,135	29,967	343,915	17,043	[1]35,555
Operators, except developers, and lessors of buildings	15,561	61,722	671,949	30,550	[1]44,125	6,612	24,703	283,446	10,904	[1]41,150
Lessors of real property other than buildings	1,246	7,449	1,924	230	242	(*)	(*)	(*)	(*)	(*)
Agents, brokers, and managers	549	2,596	27,359	2,596	2,403	592	2,113	35,313	5,471	5,291
Other real estate	736	2,724	80,957	3,209	2,979	723	2,083	25,092	664	904
Services	9,740	29,076	1,472,290	427,725	452,838	6,751	18,164	476,365	114,366	131,534
Hotels, rooming houses, camps, and other lodgings	515	2,076	73,582	18,521	2,646	518	1,808	32,283	7,020	[1]4,163
Personal services	2,152	5,939	113,155	19,596	25,141	1,364	2,932	50,932	15,180	5,371
Laundries and dry cleaning plants	705	1,724	33,088	8,105	4,654	556	1,155	20,743	6,627	593
Beauty shops	683	2,400	12,238	4,178	3,024	463	952	11,339	5,003	1,941
Other personal services	764	1,815	67,829	7,313	17,463	345	825	18,850	3,550	2,837
Business services	1,339	2,976	83,339	17,862	17,790	1,068	2,680	27,652	8,052	113
Automobile parking, repair, and services	967	2,431	65,332	7,412	10,017	784	1,945	37,511	7,874	6,343
Automobile repair shops	484	1,110	49,581	5,391	11,615	608	1,341	33,108	7,447	6,694
Automobile parking and other services	483	1,321	15,751	2,021	[1]1,598	(*)	(*)	(*)	(*)	(*)
Repair services, except automobile	344	696	16,344	4,022	2,539	452	904	17,776	4,363	4,119
Amusement and recreation services, including motion pictures	569	1,820	76,021	11,540	16,260	656	2,199	40,301	8,196	4,264
Medical and health services	1,142	3,219	186,550	29,969	99,850	616	1,667	84,896	17,042	39,668
Offices of physicians and surgeons	643	1,815	121,659	18,609	69,259	403	994	62,512	11,292	36,487
Other medical and health services	499	1,404	64,891	11,360	30,591	(*)	(*)	(*)	(*)	(*)
Legal services	1,435	5,622	362,913	81,117	190,370	717	2,298	120,762	24,662	58,305
Engineering and architectural services	384	1,138	151,332	58,783	22,312	(*)	(*)	(*)	(*)	(*)
Accounting, auditing, and bookkeeping services	639	2,627	329,048	174,498	62,567	335	1,213	40,857	15,011	12,659
Certified public accountants	409	2,120	324,765	173,624	60,768	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table.

Table 3.5—RECEIPTS, PAYROLL, AND NET PROFIT, BY STATE AND SELECTED INDUSTRIES—Continued

PART I—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry	Number of—		Business receipts	Payroll	Net profit (less loss)	Number of—		Business receipts	Payroll	Net profit (less loss)
	Partnerships	Partners				Partnerships	Partners			
	Missouri					New Jersey				
All industries	21,456	73,925	1,751,496	202,466	248,516	31,763	113,820	2,577,256	336,745	379,109
Agriculture, forestry, and fishery	4,807	11,810	153,681	8,918	18,491	1,072	2,653	79,048	14,361	7,836
Farms	4,532	11,204	138,530	7,518	16,403	929	2,322	73,269	12,966	8,389
Field crop farms	1,366	4,277	34,218	2,398	9,363	(*)	(*)	(*)	(*)	(*)
Livestock farms	2,846	6,189	92,658	2,913	5,992	374	886	23,830	540	3,033
Other farms	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other agriculture, forestry, and fishery	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contract construction	959	2,034	104,992	17,488	12,207	1,975	4,337	234,605	45,674	29,776
General contractors	463	1,027	76,571	12,954	6,325	492	1,053	147,173	25,296	12,653
Special trade contractors	496	1,007	28,421	4,534	5,882	1,482	3,282	86,248	20,331	17,084
Manufacturing	489	1,173	59,013	11,664	5,632	1,165	2,724	172,899	48,052	22,047
Transportation, communication, electric, gas, and sanitary services	524	1,054	35,128	5,155	4,094	347	831	28,297	7,288	2,808
Transportation	435	875	32,154	5,011	2,419	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	4,257	10,344	833,248	57,132	55,498	7,105	15,379	1,000,283	73,795	98,419
Wholesale trade	777	2,196	302,558	11,010	16,211	886	2,172	274,799	19,813	27,039
Retail trade	3,473	7,931	528,607	46,122	38,980	6,212	13,193	723,804	53,941	71,242
Building materials, hardware, and farm equipment	207	837	64,327	6,008	4,776	170	353	27,246	1,943	3,861
General merchandise stores	(*)	(*)	(*)	(*)	(*)	335	724	29,789	2,298	4,229
Food stores	357	747	99,634	7,523	3,765	1,238	2,610	156,700	9,682	12,711
Grocery stores	260	551	94,864	6,875	3,472	683	1,448	109,543	4,849	6,652
Other food stores	(*)	(*)	(*)	(*)	(*)	555	1,162	47,157	4,833	6,059
Automotive dealers and service stations	893	1,906	144,103	10,914	8,215	1,226	2,620	194,605	8,501	13,198
Motor vehicle dealers	(*)	(*)	(*)	(*)	(*)	113	236	29,271	1,869	1,029
Gasoline service stations	570	1,245	65,453	5,639	3,925	955	2,055	152,775	6,194	10,270
Other automotive dealers	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Apparel and accessory stores	264	622	25,918	2,120	3,103	534	1,187	52,141	4,907	5,198
Furniture, home furnishings, and equipment	401	805	47,405	2,397	3,351	332	738	48,980	3,466	4,774
Eating places	(*)	(*)	(*)	(*)	(*)	823	1,719	62,035	10,091	9,073
Drinking places	(*)	(*)	(*)	(*)	(*)	647	1,384	41,814	4,769	4,913
Other retail trade	542	1,247	70,037	6,310	9,442	907	1,858	110,494	8,284	13,285
Finance, insurance, and real estate	6,052	36,315	192,454	30,051	17,153	13,169	69,445	475,130	23,238	15,246
Finance	1,716	21,816	47,941	19,698	10,925	3,538	32,378	7,196	698	5,816
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	168	445	26,199	3,459	7,177
Real estate	4,135	14,006	128,613	8,050	[1]1,777	9,463	36,622	441,735	19,081	2,253
Operators, except developers, and lessors of buildings	2,955	10,452	100,282	5,959	[1]2,706	8,674	33,105	407,911	14,083	[1]2,032
Lessors of real property other than buildings	733	2,566	4,418	295	1,340	(*)	(*)	-	-	(*)
Agents, brokers, and managers	(*)	(*)	(*)	(*)	(*)	330	1,578	19,746	4,025	3,290
Other real estate	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Services	4,131	10,595	348,241	87,013	130,186	6,786	17,356	586,421	124,337	203,663
Hotels, rooming houses, camps, and other lodgings	(*)	(*)	(*)	(*)	(*)	394	1,343	34,145	4,240	4,842
Personal services	823	1,748	32,881	5,625	8,889	1,073	2,334	41,057	8,744	9,314
Laundries and dry cleaning plants	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Beauty shops	(*)	(*)	(*)	(*)	(*)	504	1,143	7,484	1,919	916
Other personal services	459	1,017	21,458	2,968	6,479	378	760	24,429	3,116	7,142
Business services	695	1,694	20,271	5,912	1,268	1,015	2,427	45,345	11,655	8,338
Automobile parking, repair, and services	(*)	(*)	(*)	(*)	(*)	648	1,397	30,993	4,848	5,957
Automobile repair shops	(*)	(*)	(*)	(*)	(*)	417	841	24,822	3,727	5,184
Automobile parking and other services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Repair services, except automobile	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Amusement and recreation services, including motion pictures	456	1,089	7,250	1,106	[1]622	439	1,288	10,783	1,103	1,200
Medical and health services	392	1,095	74,425	12,798	43,318	500	1,215	65,734	10,431	32,692
Offices of physicians and surgeons	329	907	62,448	10,298	37,213	260	715	43,952	7,639	21,891
Other medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	660	2,276	101,238	16,958	59,202	1,412	3,987	212,185	44,060	96,446
Engineering and architectural services	(*)	(*)	(*)	(*)	(*)	304	755	63,231	17,731	18,083
Accounting, auditing, and bookkeeping services	(*)	(*)	(*)	(*)	(*)	627	1,855	68,444	18,482	25,686
Certified public accountants	(*)	(*)	(*)	(*)	(*)	435	1,222	56,708	16,123	21,588

Footnotes at end of table.

Table 3.5—RECEIPTS, PAYROLL, AND NET PROFIT, BY STATE AND SELECTED INDUSTRIES—Continued

PART I—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry	Number of—		Business receipts	Payroll	Net profit (less loss)	Number of—		Business receipts	Payroll	Net profit (less loss)
	Partnerships	Partners				Partnerships	Partners			
	New York					Ohio				
All industries	86,802	429,881	12,031,806	2,412,458	1,467,986	36,471	120,403	3,022,001	431,291	411,039
Agriculture, forestry, and fishery	4,178	9,735	211,480	25,389	18,087	2,636	6,267	66,008	6,918	13,993
Farms	3,646	8,535	189,263	21,316	13,438	2,395	5,755	54,264	5,358	11,731
Field crop farms	(*)	(*)	(*)	(*)	(*)	792	1,988	8,953	602	1,947
Livestock farms	2,409	5,462	120,354	7,713	9,765	1,013	2,245	29,214	1,291	4,772
Other farms	960	2,429	50,386	10,299	504	590	1,522	16,097	3,465	5,012
Other agriculture, forestry, and fishery	532	1,200	22,217	4,073	4,649	(*)	(*)	(*)	(*)	(*)
Contract construction	3,683	8,047	555,249	84,761	54,660	2,602	5,644	222,286	40,611	32,213
General contractors	886	2,017	357,735	52,571	16,623	778	1,792	117,205	15,526	10,906
Special trade contractors	2,752	5,940	196,455	32,190	37,480	1,824	3,852	105,081	25,085	21,307
Manufacturing	2,728	6,696	656,768	161,702	51,038	1,179	2,564	118,993	25,728	13,604
Transportation, communication, electric, gas, and sanitary services	1,594	4,094	117,084	24,300	4,391	735	1,639	57,066	10,810	7,245
Transportation	1,330	3,514	92,534	20,393	[1]396	671	1,444	41,817	8,362	5,740
Wholesale and retail trade	17,152	37,908	2,775,371	183,844	206,678	7,708	17,457	1,319,304	92,965	97,748
Wholesale trade	2,897	7,703	1,269,972	68,291	67,697	1,084	2,614	462,765	23,907	21,678
Retail trade	14,203	30,101	1,496,604	114,816	138,608	6,624	14,843	856,539	69,058	76,070
Building materials, hardware, and farm equipment	757	1,540	77,792	4,573	7,373	(*)	(*)	(*)	(*)	(*)
General merchandise stores	848	1,810	87,832	5,523	9,048	404	846	46,493	4,456	3,996
Food stores	3,559	7,607	486,252	29,633	45,479	1,183	2,657	193,838	12,626	11,344
Grocery stores	1,971	4,014	317,410	17,846	24,298	667	1,531	137,990	7,649	6,614
Other food stores	1,588	3,593	168,842	11,787	21,181	516	1,126	55,848	4,977	4,730
Automotive dealers and service stations	1,336	2,892	211,111	14,045	13,463	1,471	3,101	250,204	14,093	17,948
Motor vehicle dealers	(*)	(*)	(*)	(*)	(*)	418	845	107,733	5,554	5,044
Gasoline service stations	981	2,069	128,537	7,531	8,590	816	1,661	101,666	6,344	8,950
Other automotive dealers	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Apparel and accessory stores	1,191	2,531	98,215	8,484	11,077	(*)	(*)	(*)	(*)	(*)
Furniture, home furnishings, and equipment	570	1,232	69,116	4,785	4,576	320	741	64,516	5,881	6,813
Eating places	2,234	4,750	139,249	22,541	14,841	770	1,638	77,136	13,599	11,513
Drinking places	904	1,861	49,886	6,350	6,841	634	1,407	34,678	3,113	7,394
Other retail trade	2,804	5,878	277,151	18,882	25,910	1,268	3,262	119,641	9,461	11,712
Finance, insurance, and real estate	37,812	288,303	3,885,439	662,338	52,602	12,630	57,270	418,332	35,244	[1]40,006
Finance	8,989	126,346	1,324,615	504,294	108,248	3,219	27,088	38,156	12,379	1,096
Insurance agents, brokers, and service	699	1,724	325,043	14,053	20,469	416	978	38,572	3,125	7,851
Real estate	28,124	160,233	2,235,781	143,991	[1]76,115	8,995	29,204	341,604	19,740	[1]48,953
Operators, except developers, and lessors of buildings	26,125	152,088	2,168,891	131,694	[1]68,259	8,068	26,491	292,209	14,009	[1]52,778
Lessors of real property other than buildings	652	2,826	450	17	[1]3,757	(*)	(*)	(*)	(*)	(*)
Agents, brokers, and managers	1,039	4,047	53,084	11,877	5,527	(*)	(*)	(*)	(*)	(*)
Other real estate	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Services	19,136	66,767	3,799,012	1,268,442	1,082,536	7,892	22,114	789,605	212,844	295,522
Hotels, rooming houses, camps, and other lodgings	911	2,937	90,021	20,004	[1]2,821	582	2,661	40,901	9,053	2,898
Personal services	3,441	7,289	107,074	25,353	25,597	1,272	2,800	51,100	12,672	9,512
Laundries and dry cleaning plants	1,137	2,447	45,466	11,244	6,899	499	1,093	20,538	6,738	2,809
Beauty shops	925	1,850	17,575	5,928	4,539	(*)	(*)	(*)	(*)	(*)
Other personal services	1,379	2,992	44,033	8,181	14,159	510	1,181	22,556	2,637	5,829
Business services	1,949	6,470	164,643	23,147	[1]32,222	1,035	2,260	26,594	3,864	2,612
Automobile parking, repair, and services	1,137	2,376	61,007	5,829	7,756	512	1,172	16,588	2,920	2,937
Automobile repair shops	852	1,711	39,777	3,836	7,810	318	677	11,037	1,811	2,354
Automobile parking and other services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Repair services, except automobile	579	1,159	17,108	2,421	4,450	317	640	11,891	2,136	3,610
Amusement and recreation services, including motion pictures	1,433	12,103	142,872	42,353	2,159	849	2,449	20,650	2,487	1,172
Medical and health services	2,836	9,125	744,594	212,268	253,080	1,011	2,861	146,424	24,523	81,863
Offices of physicians and surgeons	1,622	5,253	329,241	47,622	186,943	774	2,067	120,444	18,028	73,425
Other medical and health services	1,214	3,872	415,353	164,646	66,137	(*)	(*)	(*)	(*)	(*)
Legal services	3,697	13,273	1,029,703	271,043	502,497	1,183	3,955	213,617	41,523	114,058
Engineering and architectural services	910	2,375	344,619	124,486	57,266	548	1,536	86,503	29,578	25,132
Accounting, auditing, and bookkeeping services	1,610	8,340	1,076,084	537,680	260,398	358	1,248	165,092	82,406	45,978
Certified public accountants	1,216	6,627	824,900	410,152	203,833	130	740	159,050	80,682	43,730

Footnotes at end of table.

Table 3.5—RECEIPTS, PAYROLL, AND NET PROFIT, BY STATE AND SELECTED INDUSTRIES—Continued

PART I—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry	Number of—		Business receipts	Payroll	Net profit (less loss)	Number of—		Business receipts	Payroll	Net profit (less loss)
	Partnerships	Partners				Partnerships	Partners			
	Pennsylvania					Texas				
All industries	45,213	264,800	4,998,859	677,694	621,216	66,861	259,042	6,419,021	744,999	567,400
Agriculture, forestry, and fishery	3,594	10,448	130,031	12,945	15,148	13,124	33,209	848,606	75,383	63,931
Farms	2,991	9,123	100,353	7,263	10,287	11,386	29,205	696,239	62,384	52,836
Field crop farms	(*)	(*)	(*)	(*)	(*)	2,942	7,169	142,555	20,057	27,641
Livestock farms	2,001	6,645	67,665	2,334	3,682	7,528	19,803	489,226	29,410	21,772
Other farms	640	1,778	31,003	4,891	5,706	916	2,233	64,458	12,917	3,423
Other agriculture, forestry, and fishery	603	1,325	29,678	5,682	4,861	1,738	4,004	152,367	12,999	11,095
Contract construction	3,421	7,191	454,153	105,462	63,355	3,111	7,501	539,069	100,052	46,268
General contractors	849	1,820	228,922	34,445	27,433	904	2,047	365,143	55,112	20,946
Special trade contractors	2,572	5,371	225,231	71,017	35,922	2,207	5,454	173,926	44,940	25,322
Manufacturing	1,818	4,439	528,176	103,880	48,030	1,347	3,468	389,760	66,772	23,539
Transportation, communication, electric, gas, and sanitary services	1,385	3,279	117,655	27,281	20,947	787	1,748	89,727	22,216	2,093
Transportation	1,325	3,159	114,058	26,582	20,734	783	1,737	87,614	21,861	2,107
Wholesale and retail trade	11,768	26,883	2,294,791	181,117	150,930	11,578	28,824	2,428,195	196,600	113,433
Wholesale trade	2,030	4,717	715,688	46,678	44,738	2,278	5,422	803,539	47,622	35,326
Retail trade	9,694	22,076	1,574,916	134,229	106,512	9,300	23,402	1,624,656	148,978	78,107
Building materials, hardware, and farm equipment	419	874	88,419	9,329	4,180	545	1,319	141,230	10,184	7,520
General merchandise stores	498	1,068	95,731	10,239	5,672	603	2,781	72,558	7,499	4,490
Food stores	1,595	4,326	359,955	24,001	21,944	1,196	2,789	324,832	25,013	10,478
Grocery stores	1,130	3,366	281,135	13,196	15,026	1,038	2,459	287,313	19,555	8,374
Other food stores	465	960	78,820	10,805	6,918	(*)	(*)	(*)	(*)	(*)
Automotive dealers and service stations	1,975	4,303	467,027	25,813	18,285	2,307	5,273	530,777	34,470	17,190
Motor vehicle dealers	492	1,127	279,497	15,971	7,387	769	1,767	336,452	18,215	5,845
Gasoline service stations	1,179	2,516	141,603	7,600	6,837	973	2,073	109,944	9,145	5,269
Other automotive dealers	(*)	(*)	(*)	(*)	(*)	565	1,433	84,381	7,110	6,076
Apparel and accessory stores	529	1,173	96,028	10,351	6,607	414	1,004	71,950	6,884	6,211
Furniture, home furnishings, and equipment	915	1,972	129,950	13,406	16,047	626	1,471	86,427	9,978	7,749
Eating places	1,263	2,975	100,859	19,258	9,280	1,273	3,483	127,975	30,273	5,400
Drinking places	874	1,849	42,141	5,020	5,385	(*)	(*)	(*)	(*)	(*)
Other retail trade	1,626	3,536	194,806	16,812	19,112	2,157	4,882	261,921	23,447	18,949
Finance, insurance, and real estate	12,655	146,431	509,208	46,191	30,965	23,698	123,996	761,019	60,290	[1]43,901
Finance	2,578	112,669	69,071	16,311	27,717	5,341	57,752	47,889	5,570	[1]5,569
Insurance agents, brokers, and service	536	1,221	29,997	3,723	10,975	1,414	4,087	146,627	25,502	45,887
Real estate	9,541	32,541	410,140	26,157	[1]7,727	16,943	62,157	566,503	29,218	[1]84,219
Operators, except developers, and lessors of buildings	8,276	27,843	332,829	18,806	[1]6,351	10,999	39,077	414,901	20,483	[1]93,235
Lessors of real property other than buildings	(*)	(*)	(*)	(*)	(*)	3,746	14,352	2,860	773	1,929
Agents, brokers, and managers	609	1,699	30,820	4,815	4,625	1,122	4,681	31,661	2,429	4,871
Other real estate	374	2,220	44,574	1,987	[1]3,466	1,076	4,047	117,081	5,533	2,216
Services	8,539	22,936	841,070	177,780	290,328	10,586	28,927	940,617	188,793	337,899
Hotels, rooming houses, camps, and other lodgings	408	1,110	28,022	6,457	3,130	426	1,512	54,970	14,014	[1]7,484
Personal services	1,646	3,498	82,788	14,270	18,947	1,864	4,240	65,279	19,229	7,171
Laundries and dry cleaning plants	537	1,179	39,433	8,730	6,282	711	1,727	19,796	7,379	754
Beauty shops	(*)	(*)	(*)	(*)	(*)	554	1,149	10,021	3,026	1,323
Other personal services	803	1,707	37,012	3,987	11,023	599	1,364	35,462	8,824	5,094
Business services	1,071	3,328	70,714	10,346	1,823	1,619	5,015	81,534	13,700	14,692
Automobile parking, repair, and services	1,256	3,177	67,735	10,517	11,142	1,339	3,154	36,116	5,658	2,563
Automobile repair shops	1,063	2,289	58,569	8,833	10,872	738	1,517	27,761	4,248	3,743
Automobile parking and other services	(*)	(*)	(*)	(*)	(*)	601	1,637	8,355	1,410	[1]1,180
Repair services, except automobile	(*)	(*)	(*)	(*)	(*)	773	1,631	30,308	5,155	2,042
Amusement and recreation services, including motion pictures	779	2,113	46,106	8,517	5,787	749	1,620	21,849	4,013	3,012
Medical and health services	1,164	2,726	153,156	25,952	87,079	1,618	4,544	316,591	55,195	170,536
Offices of physicians and surgeons	759	1,870	112,310	17,824	69,213	1,065	3,104	239,233	39,035	145,673
Other medical and health services	405	856	40,846	8,128	17,866	553	1,440	77,358	16,160	24,863
Legal services	976	3,519	229,448	54,790	116,514	854	3,533	214,175	42,086	118,323
Engineering and architectural services	352	991	76,509	24,766	14,746	458	1,219	57,343	11,863	9,135
Accounting, auditing, and bookkeeping services	397	1,406	68,296	19,205	26,686	581	1,762	52,543	16,569	17,687
Certified public accountants	352	1,226	62,686	18,308	23,048	400	1,151	48,700	14,966	17,499

Footnotes at end of table.

Table 3.5—RECEIPTS, PAYROLL, AND NET PROFIT, BY STATE AND SELECTED INDUSTRIES—Continued

PART II

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry	Number of—		Business receipts	Payroll	Net profit (less loss)	Number of—		Business receipts	Payroll	Net profit (less loss)
	Partnerships	Partners				Partnerships	Partners			
	21 States, total					Alabama				
All industries	308,988	1,110,584	28,062,617	3,295,618	3,230,762	10,986	30,999	1,305,121	144,855	137,828
Agriculture, forestry, and fishery	55,178	139,080	3,085,256	216,755	293,558	1,687	3,914	88,332	7,741	8,665
Farms	50,028	125,943	2,562,026	179,805	249,469	1,476	3,463	65,320	6,256	7,646
Field crop farms	16,126	44,806	585,474	64,683	84,385	355	810	15,489	1,587	2,317
Livestock farms	27,442	62,775	1,681,153	67,902	129,194	871	1,947	32,450	1,777	[1]515
Other farms	6,460	18,362	295,399	47,220	35,890	(*)	(*)	(*)	(*)	(*)
Contract construction	19,053	41,387	2,527,121	438,109	261,234	968	2,162	128,845	15,609	12,376
General contractors	6,531	14,894	1,591,827	224,186	111,854	420	1,025	92,035	7,026	6,992
Special trade contractors	12,479	26,407	934,386	213,796	148,950	548	1,137	36,810	8,583	5,384
Manufacturing	9,037	21,945	1,660,915	301,415	115,403	447	1,083	117,856	24,362	8,726
Wholesale and retail trade	71,904	164,965	12,363,885	948,557	732,901	3,310	8,163	694,484	49,627	36,599
Wholesale trade	10,327	25,950	3,746,885	212,303	177,420	546	1,343	240,476	14,419	10,572
Retail trade	61,371	137,991	8,595,216	734,280	554,719	2,764	6,820	454,008	35,408	26,027
Food stores	9,320	20,623	1,796,401	108,106	81,171	606	1,368	106,322	5,446	3,862
Automotive dealers and service stations	14,229	30,420	2,350,409	142,749	117,268	566	1,185	107,136	7,021	6,015
Eating and drinking places	9,770	21,768	754,950	145,614	72,535	(*)	(*)	(*)	(*)	(*)
Other retail trade	28,052	65,180	3,693,456	337,811	283,745	1,440	3,892	225,477	19,814	14,628
Finance, insurance, and real estate	87,326	524,845	2,569,987	234,307	[1]29,143	2,218	9,589	66,324	3,629	5,016
Finance	18,954	246,763	351,486	120,638	23,910	402	3,044	3,882	626	2,638
Real estate	64,962	268,523	2,046,920	87,690	[1]118,499	1,735	6,179	57,696	2,730	1,399
Services	56,306	172,759	4,931,708	1,033,986	1,919,769	2,024	4,866	162,558	38,754	61,170
Personal services	9,321	19,898	337,952	91,782	62,250	451	909	14,431	5,230	321
Medical and health services	8,305	48,633	1,520,326	283,217	818,672	287	719	43,670	8,315	21,894
Offices of physicians and surgeons	5,561	16,478	1,158,094	194,502	695,883	(*)	(*)	(*)	(*)	(*)
Legal services	7,599	24,944	1,226,912	238,613	686,434	(*)	(*)	(*)	(*)	(*)
Other services	31,081	79,284	1,846,518	420,374	352,413	1,018	2,416	62,753	17,020	13,489
	Colorado					Georgia				
All industries	13,329	72,850	1,051,435	116,077	3,999	16,634	48,959	1,763,287	216,141	188,431
Agriculture, forestry, and fishery	2,018	4,656	173,564	13,327	5,212	2,458	5,788	179,475	18,395	4,782
Farms	1,607	3,748	99,359	11,583	4,556	2,212	5,286	148,941	15,821	4,304
Field crop farms	494	1,166	24,250	3,781	3,823	(*)	(*)	(*)	(*)	(*)
Livestock farms	803	1,901	60,770	4,227	[1]1,108	1,330	3,159	71,828	5,097	[1]1,843
Other farms	(*)	(*)	(*)	(*)	(*)	516	1,315	55,523	8,708	8,046
Contract construction	811	1,726	145,862	22,274	16,929	1,097	2,220	142,884	25,372	14,144
General contractors	420	935	101,903	11,488	8,266	446	912	91,628	12,039	5,904
Special trade contractors	391	791	43,959	10,786	8,663	651	1,308	51,256	13,333	8,240
Manufacturing	366	816	32,197	7,678	3,638	687	1,687	156,640	28,350	13,938
Wholesale and retail trade	2,481	5,508	338,997	25,427	18,131	4,883	11,011	783,236	61,063	45,253
Wholesale trade	306	761	116,965	5,826	2,653	630	1,517	187,451	11,311	8,406
Retail trade	2,175	4,747	222,032	19,601	15,478	4,253	9,494	595,785	49,752	36,847
Food stores	154	332	39,891	3,193	1,049	791	1,730	147,555	8,726	6,960
Automotive dealers and service stations	399	810	66,433	4,584	3,020	1,431	3,070	174,485	10,051	10,768
Eating and drinking places	486	1,251	21,848	3,201	3,898	384	886	42,029	8,844	3,246
Other retail trade	1,136	2,354	93,860	8,623	7,511	1,647	3,808	231,716	22,131	15,873
Finance, insurance, and real estate	4,565	46,340	135,340	7,850	[1]55,763	3,526	18,676	116,262	8,318	[1]23,767
Finance	1,162	30,933	14,250	3,974	[1]57,923	570	7,256	7,241	135	[1]290
Real estate	3,274	15,149	119,286	3,755	1,106	2,731	10,859	96,669	4,784	[1]28,980
Services	2,639	6,936	167,759	31,631	60,112	3,608	8,732	349,294	68,323	133,636
Personal services	357	757	10,640	2,463	2,363	647	1,380	27,017	6,081	5,332
Medical and health services	(*)	(*)	(*)	(*)	(*)	655	1,591	89,726	14,210	47,447
Offices of physicians and surgeons	(*)	(*)	(*)	(*)	(*)	446	1,134	62,329	7,830	40,534
Legal services	422	1,272	53,219	10,077	32,545	507	1,768	111,679	22,640	58,392
Other services	1,566	4,058	64,970	12,802	6,036	1,799	3,993	120,872	25,392	22,465

Footnotes at end of table.

Table 3.5—RECEIPTS, PAYROLL, AND NET PROFIT, BY STATE AND SELECTED INDUSTRIES—Continued

PART II—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry	Number of—		Business receipts	Payroll	Net profit (less loss)	Number of—		Business receipts	Payroll	Net profit (less loss)
	Partnerships	Partners				Partnerships	Partners			
	Indiana					Iowa				
All industries	17,786	48,739	1,576,417	188,538	214,796	19,001	51,412	1,811,742	153,675	285,486
Agriculture, forestry, and fishery	2,622	6,083	76,000	4,549	11,478	7,402	17,210	505,357	8,424	81,974
Farms	2,274	5,301	57,685	2,742	9,246	7,217	16,752	472,879	6,076	75,428
Field crop farms	1,189	2,901	14,679	547	2,290	2,082	5,253	90,099	1,108	16,251
Livestock farms	869	1,925	39,611	1,813	6,553	4,882	10,803	371,151	4,464	56,570
Other farms	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contract construction	1,431	3,021	130,202	19,996	17,408	924	1,932	97,136	19,555	10,042
General contractors	440	950	71,969	8,273	5,151	193	417	51,193	11,017	1,297
Special trade contractors	991	2,071	58,233	11,723	12,257	731	1,515	45,943	8,538	8,745
Manufacturing	870	1,996	89,094	18,841	11,700	184	482	89,028	16,640	10,251
Wholesale and retail trade	4,336	10,287	805,588	64,877	51,358	2,783	7,005	744,522	46,422	37,917
Wholesale trade	717	1,571	269,490	18,038	12,690	411	1,829	325,562	12,733	10,294
Retail trade	3,576	8,028	534,143	46,839	38,411	2,371	5,173	418,098	33,684	27,600
Food stores	529	1,162	91,722	5,557	5,971	172	378	72,318	4,748	2,538
Automotive dealers and service stations	688	1,465	160,357	10,724	9,235	388	917	91,607	4,389	3,771
Eating and drinking places	723	1,535	49,816	10,099	4,550	391	782	20,960	3,916	1,088
Other retail trade	1,636	3,866	232,248	20,459	18,655	1,420	3,096	233,213	20,631	20,203
Finance, insurance, and real estate	4,804	18,254	127,336	6,684	[1]1,201	4,421	16,232	52,054	2,772	15,428
Finance	913	7,623	1,689	-	1,110	625	5,123	10,373	243	3,079
Real estate	3,571	9,855	111,598	4,748	[1]10,440	3,559	10,490	30,328	1,828	7,880
Services	3,167	7,837	304,983	65,756	124,076	2,752	7,409	268,861	53,841	125,273
Personal services	490	1,037	23,497	8,610	3,219	(*)	(*)	(*)	(*)	(*)
Medical and health services	471	1,224	106,443	22,752	51,747	708	1,943	128,987	22,078	77,456
Offices of physicians and surgeons	300	832	73,403	13,310	39,912	538	1,542	110,504	17,749	68,230
Legal services	531	1,713	79,599	14,808	48,466	486	1,277	47,713	7,765	29,913
Other services	1,675	3,863	95,444	19,586	20,644	1,129	3,331	81,642	22,000	15,767
	Kansas					Kentucky				
All industries	11,899	68,511	1,130,833	97,024	122,307	15,599	43,099	1,281,864	128,921	151,885
Agriculture, forestry, and fishery	3,714	9,232	404,513	14,084	35,149	3,393	8,178	96,102	8,251	9,319
Farms	3,298	8,216	368,423	10,210	27,594	3,213	7,748	79,247	6,464	3,394
Field crop farms	1,238	3,168	40,948	3,809	9,596	1,085	2,919	19,882	1,063	2,059
Livestock farms	1,886	4,530	322,444	6,150	15,489	1,655	3,708	48,604	3,757	81
Other farms	(*)	(*)	(*)	(*)	(*)	473	1,121	10,761	1,644	1,254
Contract construction	379	817	57,077	7,417	6,870	1,011	2,238	100,856	13,880	9,817
General contractors	(*)	(*)	(*)	(*)	(*)	439	910	63,809	5,411	6,190
Special trade contractors	(*)	(*)	(*)	(*)	(*)	529	1,242	36,139	8,342	3,197
Manufacturing	(*)	(*)	(*)	(*)	(*)	426	876	35,106	8,454	2,466
Wholesale and retail trade	2,038	4,321	381,047	26,321	19,874	4,876	11,327	747,137	55,340	48,705
Wholesale trade	366	884	118,050	4,011	4,371	544	1,566	183,329	14,782	13,193
Retail trade	1,672	3,437	262,997	22,310	15,503	4,332	9,761	563,808	40,558	35,512
Food stores	184	379	51,861	3,938	2,539	845	2,152	135,790	5,996	7,600
Automotive dealers and service stations	573	1,181	83,040	5,998	2,303	1,231	2,655	151,335	8,768	10,895
Eating and drinking places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other retail trade	857	1,760	118,111	10,241	9,882	1,962	4,311	250,150	21,898	15,716
Finance, insurance, and real estate	3,097	14,463	44,209	3,614	13,071	2,835	10,875	58,712	3,219	13,395
Finance	702	6,490	2,938	797	5,583	(*)	(*)	(*)	(*)	(*)
Real estate	2,181	6,735	34,607	1,693	5,219	2,174	6,750	39,110	1,174	4,021
Services	1,731	29,813	150,320	32,472	56,193	2,421	6,146	152,265	28,162	62,288
Personal services	(*)	(*)	(*)	(*)	(*)	531	1,122	20,007	5,642	3,382
Medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Offices of physicians and surgeons	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	297	837	25,390	3,638	17,243	446	1,297	59,417	8,690	33,312
Other services	1,192	3,131	85,486	20,430	20,557	1,238	3,037	45,264	7,306	10,456

Footnotes at end of table.

Table 3.5—RECEIPTS, PAYROLL, AND NET PROFIT, BY STATE AND SELECTED INDUSTRIES—Continued

PART II—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry	Number of—		Business receipts	Payroll	Net profit (less loss)	Number of—		Business receipts	Payroll	Net profit (less loss)
	Partnerships	Partners				Partnerships	Partners			
	Louisiana					Maryland				
All industries	11,271	38,615	1,261,710	171,002	174,276	14,827	60,390	1,275,841	188,753	165,296
Agriculture, forestry, and fishery	1,639	4,518	70,493	11,891	3,891	1,005	2,906	26,583	2,207	[1]4,712
Farms	1,426	4,090	54,110	10,467	2,557	868	2,580	22,982	1,804	[1]4,061
Field crop farms	701	2,072	23,114	6,029	4,183	(*)	(*)	(*)	(*)	(*)
Livestock farms	553	1,160	28,404	4,281	[1]1,646	362	732	16,444	680	1,064
Other farms	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contract construction	761	1,606	111,110	18,062	9,733	1,058	2,756	101,569	25,185	7,799
General contractors	220	503	76,336	11,858	4,859	(*)	(*)	(*)	(*)	(*)
Special trade contractors	541	1,103	34,774	6,204	4,874	799	1,603	50,426	15,674	8,854
Manufacturing	246	719	105,042	18,982	[1]6,825	427	899	55,004	14,589	6,252
Wholesale and retail trade	2,536	6,755	504,370	37,249	30,509	2,446	5,455	380,086	38,636	30,149
Wholesale trade	326	808	158,337	9,467	7,481	303	720	97,651	8,151	7,275
Retail trade	2,210	5,947	346,033	27,782	23,028	2,097	4,643	278,479	29,471	23,182
Food stores	556	1,254	132,469	5,971	6,322	242	638	46,233	4,256	1,844
Automotive dealers and service stations	230	478	54,065	3,811	987	330	670	55,425	4,934	3,939
Eating and drinking places	456	1,058	33,353	6,900	2,887	460	1,026	37,667	6,303	3,370
Other retail trade	968	3,157	126,146	11,100	12,832	1,065	2,309	139,154	13,978	14,029
Finance, insurance, and real estate	3,112	16,541	84,583	10,892	6,337	6,039	38,413	342,257	22,542	[1]13,386
Finance	446	7,830	26,017	7,085	73	1,497	16,631	24,430	5,519	15,386
Real estate	2,518	8,404	50,804	1,878	3,777	4,482	21,536	312,958	16,495	[1]32,123
Services	2,501	6,561	314,240	70,121	130,597	3,313	8,716	332,439	77,182	130,708
Personal services	356	794	17,182	4,953	3,299	556	1,165	29,330	9,716	6,601
Medical and health services	612	1,632	133,165	29,718	68,150	389	1,018	76,188	13,012	46,893
Offices of physicians and surgeons	456	1,213	91,777	16,493	56,276	282	759	60,677	10,192	38,679
Legal services	381	1,356	62,287	10,794	36,706	499	1,569	96,201	21,077	51,390
Other services	1,152	2,779	101,606	24,656	22,442	1,869	4,964	130,720	33,377	25,824
	Massachusetts					Minnesota				
All industries	14,396	67,382	1,446,097	259,767	159,725	18,975	62,052	1,531,761	155,732	176,628
Agriculture, forestry, and fishery	384	859	16,819	2,039	2,828	4,737	10,778	208,822	10,696	25,298
Farms	(*)	(*)	(*)	(*)	(*)	4,689	10,682	204,182	10,645	25,007
Field crop farms	(*)	(*)	(*)	(*)	(*)	1,681	3,982	30,332	1,870	8,583
Livestock farms	(*)	(*)	(*)	(*)	(*)	2,564	5,768	128,893	3,507	9,792
Other farms	(*)	(*)	(*)	(*)	(*)	444	932	44,957	5,268	6,632
Contract construction	889	2,003	95,921	19,225	14,811	927	1,910	146,070	24,962	22,998
General contractors	(*)	(*)	(*)	(*)	(*)	442	928	90,700	14,850	8,360
Special trade contractors	716	1,644	47,476	11,435	8,894	485	982	55,370	10,112	14,638
Manufacturing	388	925	84,217	15,319	7,416	359	904	65,751	11,039	8,578
Wholesale and retail trade	3,379	7,679	530,897	34,689	39,737	3,567	7,677	680,022	53,237	50,513
Wholesale trade	564	1,487	240,214	10,299	15,239	789	1,850	177,429	9,631	14,727
Retail trade	2,771	6,103	283,122	23,919	24,117	2,778	5,827	502,593	43,606	35,786
Food stores	419	853	53,136	5,011	3,528	439	965	75,272	4,101	4,397
Automotive dealers and service stations	785	1,721	107,213	4,990	5,955	921	1,879	138,425	7,233	8,781
Eating and drinking places	556	1,399	44,781	6,719	7,384	379	812	51,414	11,847	3,997
Other retail trade	1,011	2,130	77,992	7,199	7,250	1,039	2,171	237,482	20,425	18,611
Finance, insurance, and real estate	6,058	46,866	405,737	103,244	[1]15,122	6,027	31,414	147,052	3,777	[1]29,628
Finance	1,683	32,289	167,028	91,413	8,760	1,556	13,813	1,071	34	[1]15,104
Real estate	4,312	14,384	218,109	7,332	[1]28,253	4,287	17,144	132,036	3,262	[1]18,897
Services	2,983	8,205	300,385	83,447	106,638	2,904	7,815	244,459	49,200	108,097
Personal services	654	1,401	14,980	1,866	4,494	(*)	(*)	(*)	(*)	(*)
Medical and health services	252	993	38,827	6,933	19,328	565	1,733	82,017	15,709	45,422
Offices of physicians and surgeons	(*)	(*)	(*)	(*)	(*)	430	1,428	62,469	9,967	38,777
Legal services	410	1,639	114,640	33,030	54,113	536	1,694	85,241	17,191	47,411
Other services	1,667	4,172	131,938	41,618	28,703	1,448	3,590	69,489	15,296	13,350

Footnotes at end of table.

Table 3.5—RECEIPTS, PAYROLL, AND NET PROFIT, BY STATE AND SELECTED INDUSTRIES—Continued

PART II—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry	Number of—		Business receipts	Payroll	Net profit (less loss)	Number of—		Business receipts	Payroll	Net profit (less loss)
	Partnerships	Partners				Partnerships	Partners			
	Mississippi					Nebraska				
All industries	8,985	23,484	896,644	95,417	80,871	10,128	28,486	979,597	81,599	110,133
Agriculture, forestry, and fishery	1,435	3,137	78,227	12,917	8,418	2,991	6,855	265,412	6,726	15,127
Farms	1,342	2,950	66,233	12,296	6,320	2,750	6,266	206,055	6,409	18,009
Field crop farms	722	1,688	56,975	11,604	7,149	601	1,383	23,645	891	5,140
Livestock farms	579	1,180	7,787	635	[1]1,136	1,972	4,485	172,276	4,271	12,075
Other farms	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contract construction	588	1,397	55,391	11,958	4,291	584	1,187	65,258	13,402	10,356
General contractors	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Special trade contractors	393	868	23,037	5,804	3,433	372	749	29,167	7,338	4,966
Manufacturing	347	755	120,957	11,946	6,199	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	3,070	6,899	491,269	32,249	18,908	1,887	4,186	429,001	30,188	23,524
Wholesale trade	224	565	133,015	5,327	4,091	439	1,024	141,905	7,362	5,620
Retail trade	2,837	6,316	356,038	26,855	14,732	1,448	3,162	287,096	22,826	17,904
Food stores	624	1,298	92,970	4,201	3,165	(*)	(*)	(*)	(*)	(*)
Automotive dealers and service stations	467	964	72,519	4,217	2,095	362	764	122,436	7,818	3,157
Eating and drinking places	(*)	(*)	(*)	(*)	(*)	200	415	15,343	4,134	1,006
Other retail trade	1,551	3,632	170,854	15,040	7,796	782	1,749	116,497	8,781	12,257
Finance, insurance, and real estate	1,775	6,015	26,677	543	7,074	2,808	10,397	49,726	2,836	9,477
Finance	351	1,775	1,659	154	[1]1,004	409	3,310	145	48	784
Real estate	1,382	3,827	20,825	239	4,789	2,221	6,596	43,343	2,156	4,629
Services	1,381	3,629	103,340	21,454	36,382	1,464	3,996	125,058	21,652	49,842
Personal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Medical and health services	(*)	(*)	(*)	(*)	(*)	299	818	46,885	8,413	25,729
Offices of physicians and surgeons	(*)	(*)	(*)	(*)	(*)	200	567	34,373	5,850	21,233
Legal services	(*)	(*)	(*)	(*)	(*)	200	703	29,971	4,417	15,486
Other services	886	2,222	39,002	7,974	6,004	867	2,279	43,101	7,895	7,430
	North Carolina					Oklahoma				
All industries	19,668	61,797	1,616,711	167,587	222,985	12,225	36,957	1,192,567	127,037	4,666
Agriculture, forestry, and fishery	2,778	10,775	123,489	13,452	14,192	1,919	6,873	99,521	6,673	949
Farms	2,561	10,291	99,703	12,296	12,544	1,643	5,375	73,361	5,310	607
Field crop farms	1,394	7,700	29,356	3,684	5,599	475	1,688	8,573	808	1,112
Livestock farms	746	1,739	45,263	2,872	3,957	1,019	2,445	57,038	3,314	[1]2,075
Other farms	421	852	25,084	5,740	2,988	(*)	(*)	(*)	(*)	(*)
Contract construction	1,408	3,029	126,928	16,373	12,256	823	1,776	138,521	22,663	8,955
General contractors	339	749	67,448	5,112	5,805	309	706	84,845	9,372	2,436
Special trade contractors	1,069	2,280	59,480	11,261	6,451	514	1,070	53,676	13,291	6,519
Manufacturing	475	1,294	91,456	17,303	6,135	193	441	52,924	11,513	2,061
Wholesale and retail trade	6,017	13,276	904,992	68,593	52,862	2,741	6,095	583,539	43,323	26,069
Wholesale trade	731	1,781	218,394	17,987	12,706	473	1,140	189,579	10,770	7,389
Retail trade	5,286	11,495	686,598	50,606	40,156	2,268	4,955	393,960	32,553	18,680
Food stores	1,032	2,103	121,841	5,996	5,118	252	562	101,919	6,304	3,895
Automotive dealers and service stations	1,497	3,292	190,636	10,550	9,582	566	1,175	112,793	6,752	2,493
Eating and drinking places	642	1,433	42,539	6,306	6,188	386	778	20,408	5,007	1,595
Other retail trade	2,115	4,667	331,582	27,754	19,268	1,064	2,440	158,840	14,490	10,697
Finance, insurance, and real estate	4,425	22,659	64,985	3,914	13,180	3,826	13,203	93,500	6,775	[1]8,522
Finance	751	10,236	5,418	1,669	5,233	564	3,617	3,162	666	[1]7,485
Real estate	3,512	12,059	55,013	1,578	5,133	2,929	8,683	80,848	5,199	[1]4,487
Services	4,003	9,511	263,674	41,482	117,074	1,780	4,260	130,654	27,406	34,765
Personal services	971	2,104	31,474	6,403	7,972	(*)	(*)	(*)	(*)	(*)
Medical and health services	436	1,303	96,342	13,426	59,681	256	602	35,169	10,207	10,967
Offices of physicians and surgeons	378	1,160	86,253	11,570	55,457	(*)	(*)	(*)	(*)	(*)
Legal services	435	1,131	57,490	9,561	36,205	(*)	(*)	(*)	(*)	(*)
Other services	2,161	4,973	78,368	12,092	13,216	1,177	2,822	77,772	14,770	17,991

Footnotes at end of table.

Table 3.5—RECEIPTS, PAYROLL, AND NET PROFIT, BY STATE AND SELECTED INDUSTRIES—Continued

PART II—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry	Number of—		Business receipts	Payroll	Net profit (less loss)	Number of—		Business receipts	Payroll	Net profit (less loss)
	Partnerships	Partners				Partnerships	Partners			
	Oregon					South Carolina				
All industries	12,314	33,767	1,162,929	147,878	162,514	8,212	21,795	709,765	76,833	85,079
Agriculture, forestry, and fishery	2,846	6,916	170,003	20,588	19,019	1,120	2,630	57,229	6,944	2,460
Farms	2,400	5,869	144,785	17,313	9,529	893	2,045	38,126	5,909	2,257
Field crop farms	896	2,537	92,556	11,925	5,781	425	892	24,061	3,834	935
Livestock farms	1,004	2,271	42,030	3,678	1,780	(*)	(*)	(*)	(*)	(*)
Other farms	500	1,061	10,199	1,710	1,968	(*)	(*)	(*)	(*)	(*)
Contract construction	675	1,373	116,391	17,052	13,995	758	1,605	99,769	17,761	5,011
General contractors	243	506	84,867	11,043	9,479	(*)	(*)	(*)	(*)	(*)
Special trade contractors	432	867	31,524	6,009	4,516	486	1,016	56,034	12,315	3,120
Manufacturing	294	785	121,653	17,304	4,211	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	2,051	4,566	425,858	39,229	23,716	2,702	6,188	374,292	27,569	24,774
Wholesale trade	243	514	108,147	6,201	4,148	333	792	117,662	7,153	4,532
Retail trade	1,759	3,954	317,636	33,028	19,590	2,369	5,396	256,630	20,416	20,242
Food stores	322	680	99,895	7,489	4,907	334	824	48,611	2,805	2,229
Automotive dealers and service stations	281	616	81,984	5,987	3,989	579	1,234	68,929	3,643	6,144
Eating and drinking places	494	1,145	40,239	9,540	3,110	398	821	29,008	4,372	2,943
Other retail trade	662	1,513	95,518	10,012	7,584	1,058	2,517	110,082	9,596	8,926
Finance, insurance, and real estate	3,397	12,511	63,292	2,794	2,965	1,598	6,450	33,869	3,114	4,952
Finance	1,202	6,102	3,517	558	[1]4,033	(*)	(*)	(*)	(*)	(*)
Real estate	2,174	6,319	52,417	1,086	[1]2,613	1,398	4,468	29,915	2,300	2,500
Services	2,775	6,972	233,639	42,936	92,551	1,657	4,089	115,680	17,847	44,605
Personal services	(*)	(*)	(*)	(*)	(*)	689	1,382	16,274	3,304	3,516
Medical and health services	397	1,177	95,020	16,491	41,285	(*)	(*)	(*)	(*)	(*)
Offices of physicians and surgeons	137	587	52,555	10,111	29,456	(*)	(*)	(*)	(*)	(*)
Legal services	284	1,008	47,553	8,723	29,843	(*)	(*)	(*)	(*)	(*)
Other services	1,796	4,089	76,630	14,696	17,055	592	1,765	36,684	4,577	3,676
	Tennessee					Virginia				
All industries	19,961	74,444	1,952,764	190,016	186,468	15,535	60,345	1,281,893	184,387	190,587
Agriculture, forestry, and fishery	3,520	9,281	140,352	11,154	13,655	1,843	4,795	77,000	6,988	5,547
Farms	3,253	8,580	101,214	8,643	12,053	1,560	3,903	64,210	5,717	5,705
Field crop farms	585	1,170	16,866	2,700	2,338	(*)	(*)	(*)	(*)	(*)
Livestock farms	2,074	5,727	72,128	5,205	8,964	918	1,974	48,434	3,742	3,458
Other farms	594	1,683	12,220	738	751	(*)	(*)	(*)	(*)	(*)
Contract construction	821	1,785	144,020	20,758	11,245	1,062	2,334	132,386	27,461	13,252
General contractors	188	408	90,947	8,616	4,064	261	643	71,699	10,746	3,257
Special trade contractors	633	1,377	53,073	12,142	7,181	801	1,691	60,687	16,715	9,995
Manufacturing	884	2,708	115,733	20,154	2,174	270	569	41,176	8,786	2,428
Wholesale and retail trade	5,929	13,330	1,090,336	72,844	51,646	3,501	8,619	450,582	43,527	28,363
Wholesale trade	841	2,237	373,526	14,359	10,722	380	854	97,620	8,807	5,707
Retail trade	5,088	11,093	716,810	58,485	40,924	3,115	7,753	350,587	34,569	22,518
Food stores	691	1,516	166,386	9,266	6,285	510	1,046	62,698	3,578	3,059
Automotive dealers and service stations	1,143	2,472	196,536	9,713	7,641	629	1,379	123,123	8,525	5,049
Eating and drinking places	908	1,867	57,396	10,337	5,386	589	1,239	49,371	11,031	4,914
Other retail trade	2,346	5,238	296,492	29,169	21,612	1,387	4,089	115,395	11,435	9,496
Finance, insurance, and real estate	4,695	36,982	140,924	5,675	[1]5,618	5,128	32,919	217,314	16,660	6,824
Finance	533	25,881	10,156	330	6,035	1,213	16,798	10,114	2,130	4,223
Real estate	3,963	10,671	120,276	3,824	[1]15,283	3,897	16,055	201,185	13,240	1,135
Services	3,421	8,874	283,190	54,336	108,701	3,145	8,596	307,557	72,224	127,087
Personal services	511	1,288	22,799	5,654	2,770	770	1,626	31,837	12,579	4,559
Medical and health services	558	1,393	99,493	20,614	55,025	474	1,406	93,878	13,403	59,591
Offices of physicians and surgeons	390	944	72,177	13,215	41,665	373	1,051	79,154	11,570	52,143
Legal services	(*)	(*)	(*)	(*)	(*)	432	1,412	78,116	17,921	38,566
Other services	2,019	4,684	110,613	21,264	17,564	1,469	4,152	103,726	28,321	24,371

Footnotes at end of table.

Table 3.5—RECEIPTS, PAYROLL, AND NET PROFIT, BY STATE AND SELECTED INDUSTRIES—Continued

PART II—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry	Number of—		Business receipts	Payroll	Net profit (less loss)	Number of—		Business receipts	Payroll	Net profit (less loss)
	Partnerships	Partners				Partnerships	Partners			
	Washington					Wisconsin				
All industries	19,039	70,544	1,439,636	241,705	183,156	18,218	105,957	1,394,003	162,674	223,646
Agriculture, forestry, and fishery	1,925	5,303	128,692	24,756	8,719	3,742	8,393	99,271	4,953	21,588
Farms	1,601	4,513	104,962	19,413	7,770	3,447	7,598	74,096	2,412	16,183
Field crop farms	729	1,700	37,880	6,340	6,883	455	1,076	7,091	278	1,854
Livestock farms	340	786	37,837	4,412	3,069	2,533	5,437	59,864	1,951	11,794
Other farms	532	2,027	29,245	8,661	[1]2,182	459	1,085	7,141	183	2,535
Contract construction	1,153	2,550	301,722	62,694	25,779	925	1,960	89,203	16,450	13,167
General contractors	634	1,310	259,150	52,900	17,407	(*)	(*)	(*)	(*)	(*)
Special trade contractors	519	1,240	42,572	9,794	8,372	655	1,403	46,264	10,806	7,483
Manufacturing	895	2,006	82,362	16,874	9,362	787	1,826	143,065	20,752	11,016
Wholesale and retail trade	3,123	7,159	421,306	44,279	28,846	4,248	9,459	602,324	53,668	45,448
Wholesale trade	577	1,390	119,676	10,402	7,152	584	1,317	132,407	5,267	8,452
Retail trade	2,538	5,745	298,846	33,611	21,486	3,664	8,142	469,917	48,401	36,996
Food stores	(*)	(*)	(*)	(*)	(*)	308	646	78,918	7,287	4,277
Automotive dealers and service stations	675	1,440	101,198	7,975	7,403	488	1,053	90,734	5,066	4,046
Eating and drinking places	574	1,392	47,168	10,363	2,236	1,045	2,372	80,324	14,142	9,459
Other retail trade	1,083	2,410	112,706	13,129	11,705	1,823	4,071	219,941	21,906	19,214
Finance, insurance, and real estate	8,235	43,790	145,679	6,651	[1]447	4,737	72,256	154,155	8,804	26,592
Finance	2,776	22,392	9,519	371	9,500	1,183	20,526	38,941	3,960	32,163
Real estate	5,298	21,036	132,444	5,335	[1]11,317	3,364	51,324	107,453	3,054	[1]7,694
Services	3,248	8,650	335,226	80,334	107,949	3,389	11,146	286,127	55,426	102,025
Personal services	(*)	(*)	(*)	(*)	(*)	504	1,018	15,248	3,090	1,869
Medical and health services	508	1,750	106,672	21,514	51,628	404	1,266	83,859	14,933	48,736
Offices of physicians and surgeons	327	1,256	89,979	16,348	46,607	308	1,015	76,638	13,707	46,320
Legal services	295	1,082	58,308	12,351	29,097	(*)	(*)	(*)	(*)	(*)
Other services	2,161	5,240	160,139	42,940	26,657	2,200	7,724	130,299	26,362	18,716

Footnotes at end of table.

Table 3.5—RECEIPTS, PAYROLL, AND NET PROFIT, BY STATE AND SELECTED INDUSTRIES—Continued

PART III

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry	Number of—		Business receipts	Payroll	Net profit (less loss)	Number of—		Business receipts	Payroll	Net profit (less loss)
	Partnerships	Partners				Partnerships	Partners			
	19 States and District of Columbia, total					Alaska				
All industries	91,807	382,440	7,345,992	856,242	874,447	1,711	4,870	148,297	26,483	15,370
Agriculture, forestry, and fishery	14,340	35,315	900,650	77,153	89,929	-	-	-	-	-
Farms	13,218	32,562	792,919	67,696	88,606	-	-	-	-	-
Contract construction	5,679	12,160	783,812	126,146	62,855	388	824	52,374	13,002	6,655
Wholesale and retail trade	18,180	40,614	2,693,803	203,170	154,767	383	781	44,999	4,665	3,409
Retail trade	15,815	35,204	2,006,147	164,295	122,777	366	746	38,169	3,302	2,819
Finance, insurance, and real estate	29,257	187,931	1,011,170	57,960	40,678	517	2,263	10,508	105	290
Real estate	21,422	84,791	946,376	46,219	9,985	383	988	9,357	24	[1]617
Services	15,408	45,331	1,400,503	293,768	500,141	276	648	26,507	6,298	6,446
	Arizona					Arkansas				
All industries	7,531	26,908	625,195	83,199	55,542	8,861	26,306	779,774	89,233	95,663
Agriculture, forestry, and fishery	929	2,649	110,035	15,740	1,782	2,276	5,511	157,127	21,977	31,600
Farms	664	2,030	92,769	11,328	1,942	2.034	4,861	126,180	19,582	30,835
Contract construction	218	467	34,243	4,902	3,745	574	1,159	42,599	6,357	6,120
Wholesale and retail trade	1,759	3,895	254,387	21,970	12,677	1,930	4,343	360,574	23,425	17,950
Retail trade	1,519	3,311	194,466	18,157	9,349	1,653	3,596	248,655	18,481	14,494
Finance, insurance, and real estate	2,762	15,032	75,785	3,746	337	2,298	10,718	26,900	1,271	9,074
Real estate	1,904	8,124	69,680	2,803	[1]3,597	1,808	6,358	24,646	708	7,163
Services	1,518	4,158	130,173	31,844	34,019	1,172	2,739	83,386	20,471	25,334
	Connecticut					Delaware				
All industries	14,840	52,492	977,296	116,665	120,424	1,583	11,971	139,376	13,854	23,937
Agriculture, forestry, and fishery	464	1,032	12,369	1,667	4,240	(*)	(*)	(*)	(*)	(*)
Farms	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contract construction	1,187	2,397	89,760	19,961	17,049	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	2,570	5,679	339,266	23,134	28,677	455	980	70,125	5,370	4,845
Retail trade	2,125	4,745	249,883	17,694	21,865	450	965	48,268	4,103	4,600
Finance, insurance, and real estate	6,470	30,721	227,820	11,072	[1]7,525	551	9,479	12,158	588	1,840
Real estate	5,076	18,084	201,464	5,183	[1]13,313	(*)	(*)	(*)	(*)	(*)
Services	3,364	10,049	247,685	49,441	81,735	299	751	31,566	5,426	15,215
	District of Columbia					Hawaii				
All industries	2,714	23,139	524,620	77,637	55,777	3,732	31,743	439,400	51,375	63,412
Agriculture, forestry, and fishery	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)
Farms	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)
Contract construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	208	493	77,061	7,581	4,270	557	1,319	49,689	5,440	2,735
Retail trade	(*)	(*)	(*)	(*)	(*)	481	1,154	42,101	4,741	2,084
Finance, insurance, and real estate	1,917	19,860	284,849	27,402	[1]11,762	2,057	26,239	177,086	993	23,001
Real estate	1,678	11,783	278,680	25,914	[1]10,818	938	6,234	173,925	989	10,505
Services	458	2,118	154,513	40,028	66,833	602	2,364	113,530	27,614	23,443
	Idaho					Maine				
All industries	4,544	13,926	543,417	45,735	59,839	2,858	10,512	180,897	25,161	40,526
Agriculture, forestry, and fishery	1,145	2,750	70,159	6,463	10,977	488	982	15,916	3,496	1,752
Farms	1,085	2,630	62,851	6,070	9,778	439	883	15,357	3,379	1,763
Contract construction	257	609	186,785	6,442	6,550	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	1,151	3,150	175,297	13,857	12,567	548	1,156	54,352	2,351	3,805
Retail trade	924	2,693	143,697	12,524	8,578	535	1,128	44,096	1,875	3,533
Finance, insurance, and real estate	688	2,830	5,474	1,200	483	792	5,859	9,049	992	1,813
Real estate	508	1,202	5,392	1,200	[1]32	490	1,468	6,465	274	391
Services	647	2,621	52,184	7,825	28,399	533	1,429	53,738	8,584	27,631
	Montana					Nevada				
All industries	4,852	15,109	281,382	25,843	34,526	3,001	9,507	276,798	36,359	23,011
Agriculture, forestry, and fishery	1,038	2,643	80,737	3,790	6,644	(*)	(*)	(*)	(*)	(*)
Farms	1,036	2,638	75,427	3,790	6,584	(*)	(*)	(*)	(*)	(*)
Contract construction	300	650	17,428	2,444	1,039	280	710	43,245	6,911	3,150
Wholesale and retail trade	1,017	2,179	111,944	8,018	5,804	692	1,566	73,680	6,701	3,964
Retail trade	951	2,026	104,124	7,325	5,650	572	1,323	61,365	6,122	3,410
Finance, insurance, and real estate	1,225	6,398	4,568	192	2,982	1,114	4,151	57,030	3,614	116
Real estate	949	3,774	4,562	182	1,237	874	2,804	51,985	2,525	1,969
Services	706	1,951	42,074	6,560	15,322	625	2,003	71,447	15,582	17,992

Footnotes at end of table.

Table 3.5—RECEIPTS, PAYROLL, AND NET PROFIT, BY STATE AND SELECTED INDUSTRIES—Continued

PART III—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry	Number of—		Business receipts	Payroll	Net profit (less loss)	Number of—		Business receipts	Payroll	Net profit (less loss)
	Partnerships	Partners				Partnerships	Partners			
	New Hampshire					New Mexico				
All industries	2,361	6,406	123,203	15,108	22,815	4,579	14,405	519,166	46,461	34,442
Agriculture, forestry, and fishery	(*)	(*)	(*)	(*)	(*)	1,009	2,393	170,425	7,321	4,473
Farms	(*)	(*)	(*)	(*)	(*)	995	2,365	165,779	7,255	4,384
Contract construction	(*)	(*)	(*)	(*)	(*)	340	683	34,140	7,660	2,918
Wholesale and retail trade	468	938	52,167	4,233	2,273	1,055	2,356	200,452	16,836	6,749
Retail trade	453	908	41,134	3,396	1,602	756	1,750	137,194	14,505	4,410
Finance, insurance, and real estate	975	3,382	7,539	396	548	1,139	6,572	30,061	2,290	4,905
Real estate	781	1,993	7,539	396	383	704	3,975	25,428	1,563	4,427
Services	507	1,222	45,603	8,550	16,632	953	2,173	49,720	10,011	15,559
	North Dakota					Rhode Island				
All industries	3,690	10,341	228,282	25,407	41,283	2,447	9,695	181,644	20,334	39,101
Agriculture, forestry, and fishery	1,595	4,045	43,846	3,280	11,173	(*)	(*)	(*)	(*)	(*)
Farms	1,536	3,868	40,168	3,176	10,934	(*)	(*)	(*)	(*)	(*)
Contract construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	683	1,411	104,556	7,312	4,220	673	1,419	88,755	5,955	6,148
Retail trade	583	1,208	81,014	6,012	4,144	583	1,237	61,709	3,093	4,472
Finance, insurance, and real estate	696	2,755	2,632	70	1,699	756	5,821	18,945	475	3,964
Real estate	639	2,242	2,632	70	1,683	(*)	(*)	(*)	(*)	(*)
Services	511	1,591	42,747	8,495	20,812	446	1,238	37,828	6,404	20,908
	South Dakota					Utah				
All industries	4,712	15,573	321,035	19,552	46,651	5,326	21,105	434,782	63,764	24,493
Agriculture, forestry, and fishery	2,198	5,603	79,188	1,221	9,484	1,094	2,503	45,611	3,885	3,585
Farms	2,195	5,596	69,085	1,086	9,359	1,093	2,499	44,087	3,854	3,566
Contract construction	(*)	(*)	(*)	(*)	(*)	192	471	91,076	23,079	[1]7,524
Wholesale and retail trade	740	1,597	157,675	8,166	6,734	1,012	2,545	170,328	15,580	6,981
Retail trade	711	1,499	104,722	7,032	5,726	861	2,109	112,190	11,212	5,116
Finance, insurance, and real estate	1,167	6,926	9,017	32	6,463	1,709	10,554	31,295	1,648	1,709
Real estate	932	2,545	8,294	32	4,883	1,147	4,053	31,265	1,644	315
Services	377	893	41,005	6,827	21,155	956	4,111	60,829	10,229	19,735
	Vermont					West Virginia				
All industries	1,931	5,645	117,917	15,662	16,783	7,970	62,005	322,221	42,289	55,640
Agriculture, forestry, and fishery	432	939	11,014	559	1,865	438	1,007	5,965	489	265
Farms	394	863	11,008	541	2,008	(*)	(*)	(*)	(*)	(*)
Contract construction	(*)	(*)	(*)	(*)	(*)	401	851	20,889	5,386	3,736
Wholesale and retail trade	504	1,022	67,488	5,725	4,447	1,265	2,758	163,940	11,736	11,664
Retail trade	481	971	55,137	4,918	3,419	1,118	2,432	123,477	9,034	9,583
Finance, insurance, and real estate	310	2,207	2,046	-	952	1,285	9,204	12,756	1,460	2,582
Real estate	(*)	(*)	(*)	-	(*)	970	4,873	11,466	1,346	1,906
Services	477	1,018	22,575	5,634	7,958	750	1,758	77,276	15,681	30,083
	Wyoming									
All industries	2,564	10,782	181,290	16,121	5,212					
Agriculture, forestry, and fishery	636	1,556	53,957	2,993	[1]629					
Farms	626	1,505	37,210	2,815	406					
Contract construction	(*)	(*)	(*)	(*)	(*)					
Wholesale and retail trade	510	1,027	77,068	5,115	4,848					
Retail trade	494	994	64,994	4,675	4,556					
Finance, insurance, and real estate	829	6,960	5,652	414	[1]2,793					
Real estate	769	2,174	5,630	332	1,693					
Services	(*)	(*)	(*)	(*)	(*)					

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

[1]Net loss exceeds net profit.

NOTE: The following industry classes are not shown separately because of high sampling variability, but are included in the appropriate totals. All Parts - "Mining," "Wholesale and retail trade not allocable," and "Nature of business not allocable." Part I - "Contractors not allocable," "Communication, electric, gas, and sanitary services," "Other accounting, auditing, and bookkeeping services," and "Other services." Part II - "Other agriculture, forestry, and fishery," "Contractors not allocable," "Transportation, communication, electric, gas, and sanitary services," "Insurance agents, brokers, and service," and "Other medical services." Part III - "Other agriculture, forestry, and fishery," "Manufacturing," "Transportation, communication, electric, gas, and sanitary services," "Wholesale trade," and "Finance and insurance."

See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 3.6—INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets										
		Total	Zero assets	$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
ALL INDUSTRIAL DIVISIONS												
Number of partnerships	936,133	555,741	55,806	113,376	86,113	80,812	73,540	74,660	33,800	19,320	16,206	2,108
Number of partners	3,697,818	2,379,391	158,439	387,212	314,293	245,211	254,227	336,138	192,734	149,259	236,918	104,960
Total assets	116,752,751	116,752,751	-	477,693	1,435,390	2,925,932	5,283,418	11,665,034	11,739,206	13,538,090	31,741,822	37,946,166
Total receipts	93,348,080	73,055,950	3,326,224	3,741,793	4,961,735	6,219,813	8,229,087	12,147,918	8,370,218	7,268,317	11,270,359	7,520,486
Business receipts	90,208,834	70,676,508	3,240,730	3,703,100	4,892,128	6,121,716	8,029,610	11,817,630	8,110,091	6,986,826	10,830,166	6,944,511
Income from other partnerships, etc	121,936	95,236	3,768	1,101	4,476	8,780	10,623	14,065	4,386	11,205	21,172	15,660
Nonqualifying dividends	13,172	8,625	59	109	36	183	454	517	675	1,171	2,695	2,726
Interest	942,304	807,833	17,336	2,972	14,918	14,654	49,427	64,676	80,916	86,108	150,025	326,801
Rents	546,488	403,569	9,791	7,361	10,827	18,730	34,284	73,625	57,785	53,781	72,659	64,726
Royalties	103,755	87,343	587	6,433	8,278	7,006	5,692	15,598	4,733	16,072	16,389	6,555
Net farm profit	37,942	8,924	1,537	35	311	2,100	89	3,379	254	1,102	110	7
Net gain, noncapital assets	121,505	98,827	19,857	3,107	3,051	6,811	5,511	11,334	12,730	10,981	16,245	9,200
Other receipts	1,252,144	869,085	32,559	17,575	27,710	39,833	93,397	147,094	98,648	101,071	160,898	150,300
Total deductions	83,557,684	66,174,731	2,929,984	2,647,230	3,828,548	5,071,984	6,972,089	10,927,081	7,711,736	6,944,714	11,451,723	7,689,642
Cost of sales and operations	46,040,874	35,002,643	1,929,854	1,220,309	2,076,155	2,949,440	4,218,785	6,832,995	4,586,421	3,834,008	5,276,015	2,078,661
Salaries and wages	8,129,233	6,863,505	209,600	363,486	505,028	595,176	780,458	978,286	640,572	539,715	871,557	1,379,627
Payments to partners	1,796,937	1,427,197	74,644	160,744	165,496	166,495	175,131	208,246	111,013	75,823	102,773	186,832
Rent	2,462,248	1,956,705	87,562	166,421	203,044	198,493	204,601	277,702	188,719	152,004	242,789	235,370
Interest	4,470,206	4,070,451	69,576	15,761	35,899	64,217	130,114	355,292	391,405	534,116	1,379,978	1,094,093
Taxes	3,159,258	2,581,574	70,477	62,828	95,998	147,668	205,741	379,791	317,669	308,719	616,501	376,182
Bad debts	202,602	135,464	5,798	2,989	4,532	9,656	13,792	25,632	17,133	18,895	20,587	16,450
Repairs	1,212,694	857,469	30,513	22,570	43,691	53,289	83,427	146,701	111,690	105,482	185,272	74,834
Depreciation	4,578,820	3,780,462	84,860	51,281	105,717	153,420	229,594	466,740	412,597	467,608	1,105,018	703,627
Amortization	60,784	60,341	2,132	102	289	961	1,860	7,834	9,985	4,061	28,302	4,815
Depletion	197,432	179,897	3,777	2,453	2,136	3,247	5,657	13,330	18,453	18,908	54,817	57,119
Retirement plans, etc	84,956	77,325	1,761	3,196	3,390	3,538	4,582	7,160	6,152	6,694	15,782	25,070
Net loss from other partnerships, etc	350,512	272,359	3,164	9,873	5,161	14,144	18,554	57,276	26,932	32,911	61,334	43,010
Net farm loss	8,538	1,622	44	157	445	48	372	8	175	14	310	49
Net loss, noncapital assets	38,672	22,084	6,631	2,057	1,236	603	2,898	1,091	1,841	2,502	2,395	830
Other deductions	10,763,918	8,885,633	349,591	563,003	580,331	711,589	896,523	1,168,997	870,979	843,254	1,488,293	1,413,073
Net profit (less loss)	9,790,396	6,881,219	396,240	1,094,563	1,133,187	1,147,829	1,256,998	1,220,837	658,482	323,603	[1]181,364	[1]169,156
Net profit	14,419,124	10,869,887	534,997	1,228,535	1,232,424	1,287,393	1,411,910	1,560,192	1,000,555	800,887	1,020,604	792,390
Net loss	4,628,728	3,988,668	138,757	133,972	99,237	139,564	154,912	339,355	342,073	477,284	1,201,968	961,546
AGRICULTURE, FORESTRY, AND FISHERY												
Number of partnerships	124,165	37,256	4,395	5,954	5,453	5,508	6,024	5,865	2,429	1,060	524	44
Number of partners	318,611	107,577	10,976	14,375	13,564	13,285	17,795	17,724	8,580	5,039	4,923	1,316
Total assets	4,848,595	4,848,595	-	24,988	92,842	203,346	439,483	910,290	813,870	715,795	882,185	765,796
Total receipts	7,918,857	3,858,118	228,919	92,986	186,407	301,002	542,203	810,431	522,582	458,131	534,480	180,977
Business receipts	7,275,574	3,581,138	214,059	90,678	175,538	287,915	494,872	737,379	479,100	424,150	504,369	173,078
Income from other partnerships, etc	7,572	4,477	-	-	1,462	87	1,523	6	459	526	412	2
Nonqualifying dividends	801	314	8	-	2	21	19	55	96	11	99	3
Interest	34,825	18,827	1,200	47	43	464	684	2,379	3,232	3,399	4,736	2,643
Rents	66,826	36,205	2,055	117	475	1,353	3,350	10,023	5,462	6,187	5,608	1,575
Royalties	5,615	4,199	5	2	-	33	836	43	1,163	786	1,013	318
Net farm profit	36,598	8,339	1,537	34	311	2,004	23	3,323	143	882	82	-
Net gain, noncapital assets	16,152	7,284	1,468	77	234	218	120	1,070	2,260	798	805	234
Other receipts	474,894	197,335	8,587	2,031	8,342	8,907	40,776	56,153	30,667	21,392	17,356	3,124
Total deductions	7,265,151	3,722,843	198,268	83,909	166,198	276,532	487,079	764,777	522,550	469,180	565,340	189,010
Cost of sales and operations	4,991,516	2,578,529	134,372	51,909	114,020	190,509	329,174	519,332	340,632	331,577	416,354	150,650
Salaries and wages	77,336	57,704	2,429	1,962	4,076	8,143	12,936	9,455	5,031	5,420	6,960	1,292
Payments to partners	70,902	44,611	2,973	4,293	2,236	4,111	5,896	9,237	6,917	3,931	3,956	1,061
Rent	282,466	153,053	12,818	4,057	11,776	18,738	22,341	37,507	17,823	14,658	10,814	2,521
Interest	295,290	151,825	8,793	1,186	3,293	5,566	15,498	28,409	25,919	23,455	29,529	10,177
Taxes	203,866	89,790	3,846	1,701	2,850	5,253	14,037	17,702	17,571	12,055	11,497	3,278
Bad debts	3,050	1,712	19	27	17	66	63	324	304	297	470	125
Repairs	278,707	118,060	5,189	1,906	5,722	9,530	17,287	32,069	17,766	13,729	13,079	1,783
Depreciation	540,257	226,260	10,661	3,743	9,072	15,835	33,076	53,817	39,252	26,980	28,111	5,713
Amortization	116	115	-	-	-	-	-	56	34	20	5	-
Depletion	4,144	1,670	-	-	-	7	184	61	758	229	193	238
Retirement plans, etc	596	432	1	7	8	16	17	23	80	77	145	58
Net loss from other partnerships, etc	5,564	2,900	-	-	-	-	1	-	377	474	1,866	182
Net farm loss	7,012	1,143	15	63	445	48	372	-	175	-	25	-
Net loss, noncapital assets	3,646	1,748	469	-	14	10	4	43	408	486	314	-
Other deductions	500,683	293,291	16,683	13,055	12,669	18,700	36,193	56,742	49,503	35,792	42,022	11,932
Net profit (less loss)	653,706	135,275	30,651	9,077	20,209	24,470	55,124	45,654	32	[1]11,049	[1]30,860	[1]8,033
Net profit	1,079,118	420,213	47,089	21,038	32,560	42,523	77,019	94,127	46,891	29,636	22,303	7,027
Net loss	425,412	284,938	16,438	11,961	12,351	18,053	21,895	48,473	46,859	40,685	53,163	15,060

Footnote at end of table.

Table 3.6—INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued
[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets										
		Total	Zero assets	$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
MINING												
Number of partnerships	14,383	7,091	620	2,278	1,043	862	722	454	456	322	297	37
Number of partners	185,679	74,381	2,754	10,121	7,455	3,399	7,675	3,705	9,966	8,021	21,063	222
Total assets	1,848,093	1,848,093	-	8,488	15,566	31,951	52,235	87,945	161,001	228,729	704,692	557,486
Total receipts	1,278,001	1,157,812	30,247	18,339	19,685	24,319	52,469	87,003	142,151	160,002	323,647	299,950
Business receipts	1,184,887	1,075,084	29,351	17,576	18,607	21,793	49,121	80,701	134,054	148,474	302,580	272,827
Income from other partnerships, etc.	2,971	911	82	-	-	-	37	-	176	69	547	-
Nonqualifying dividends	223	223	-	-	-	-	-	45	-	8	51	119
Interest	10,063	8,814	68	16	1	97	144	17	233	1,184	4,508	2,546
Rents	15,591	14,523	14	13	16	1	157	1,825	350	2,073	3,039	7,035
Royalties	27,088	23,659	56	640	955	675	2,414	2,983	2,700	5,757	6,563	916
Net farm profit	52	52	-	-	-	52	-	-	-	-	-	-
Net gain, noncapital assets	6,098	5,839	431	31	16	1,166	155	203	2,189	380	1,056	212
Other receipts	31,028	28,707	245	63	90	535	441	1,229	2,449	2,057	5,303	16,295
Total deductions	1,522,875	1,348,460	23,933	39,213	23,884	56,580	61,083	109,387	166,520	228,484	416,380	222,996
Cost of sales and operations	587,479	539,582	9,999	5,446	10,156	8,569	25,575	47,586	70,098	93,895	174,424	93,834
Salaries and wages	20,764	16,642	41	7	82	447	1,846	457	2,354	2,259	6,733	2,416
Payments to partners	12,244	9,573	17	1,039	145	1,036	349	1,653	1,434	1,573	1,606	721
Rent	33,573	30,064	639	657	3,156	457	879	1,838	2,373	5,499	12,881	1,685
Interest	30,709	29,105	388	185	58	240	1,228	1,508	2,774	3,641	10,113	8,970
Taxes	37,218	33,624	1,404	683	671	629	2,196	2,704	4,642	3,786	11,754	5,155
Bad debts	1,793	1,709	134	7	8	-	19	10	237	166	1,037	91
Repairs	38,677	33,489	274	274	1,023	196	1,043	3,044	5,324	5,257	13,090	3,964
Depreciation	100,247	89,341	2,262	1,374	1,441	1,509	2,884	4,952	12,524	12,203	24,745	25,447
Amortization	73	73	-	1	3	-	-	-	1	53	11	4
Depletion	139,517	130,238	3,521	2,193	2,067	2,019	5,066	8,031	15,940	15,833	34,875	40,693
Retirement plans, etc	2,395	2,394	60	-	-	-	9	2	69	352	1,168	734
Net loss from other partnerships, etc.	59,580	54,307	-	88	638	8,394	4,842	21,629	2,565	5,375	10,197	579
Net farm loss	49	49	-	-	-	-	-	-	-	-	-	49
Net loss, noncapital assets	344	329	42	37	-	-	-	47	33	22	14	134
Other deductions	458,213	377,941	5,152	27,222	4,436	33,084	15,147	15,926	46,152	78,570	113,732	38,520
Net profit (less loss)	[1]244,874	[1]190,648	6,314	[1]20,874	[1]4,199	[1]32,261	[1]8,614	[1]22,384	[1]24,369	[1]68,482	[1]92,733	76,954
Net profit	256,417	230,185	8,904	3,262	4,594	5,069	9,194	17,267	20,190	20,729	38,530	102,446
Net loss	501,291	420,833	2,590	24,136	8,793	37,330	17,808	39,651	44,559	89,211	131,263	25,492
CONTRACT CONSTRUCTION												
Number of partnerships	51,001	27,107	4,274	8,395	4,856	3,309	2,369	2,201	846	462	359	36
Number of partners	112,762	62,346	9,479	18,781	10,675	7,294	5,563	5,104	2,155	1,730	1,440	125
Total assets	2,530,807	2,530,807	-	31,206	75,613	115,293	169,600	335,679	295,843	320,489	664,019	523,065
Total receipts	7,701,002	6,215,263	538,196	332,076	398,982	414,836	571,832	924,411	666,437	691,510	1,143,653	533,330
Business receipts	7,602,653	6,126,665	533,970	329,950	397,054	411,564	561,109	914,117	655,628	677,120	1,115,879	530,274
Income from other partnerships, etc.	7,690	6,854	-	-	-	1,102	670	49	196	711	3,813	313
Nonqualifying dividends	40	26	-	-	-	-	2	3	1	2	18	-
Interest	14,347	13,195	412	168	111	297	1,843	1,565	1,824	2,170	3,757	1,048
Rents	40,106	34,823	276	355	703	1,521	3,140	4,467	6,135	6,850	10,696	680
Royalties	513	446	-	-	-	-	-	273	21	5	51	96
Net farm profit	441	20	-	-	-	-	-	19	-	1	-	-
Net gain, noncapital assets	7,934	7,268	473	682	619	27	1,703	854	493	245	1,891	281
Other receipts	27,278	25,966	3,065	921	495	325	3,365	3,064	2,139	4,406	7,548	638
Total deductions	6,951,380	5,719,070	493,807	253,377	341,253	360,433	522,210	859,457	625,968	657,397	1,090,834	514,334
Cost of sales and operations	5,681,998	4,773,457	409,983	187,095	258,812	285,202	408,942	712,860	538,012	558,106	941,959	472,486
Salaries and wages	136,510	97,244	6,141	6,464	7,907	8,987	16,098	10,309	7,853	10,905	15,678	6,902
Payments to partners	144,557	91,053	8,460	20,586	20,543	11,276	10,121	8,154	3,977	3,113	4,350	473
Rent	114,143	92,855	11,207	3,404	5,310	4,468	10,188	14,766	11,968	11,379	13,031	7,134
Interest	52,369	43,118	2,452	556	2,429	1,864	3,606	7,150	5,422	6,378	11,265	1,996
Taxes	117,948	89,915	6,979	5,129	7,201	8,190	11,035	15,695	10,891	9,751	13,280	1,764
Bad debts	9,532	8,557	672	230	366	714	1,355	1,241	440	425	1,309	1,805
Repairs	78,338	58,638	3,922	2,004	3,511	3,170	5,694	8,770	6,022	5,969	17,685	1,891
Depreciation	172,161	132,437	7,289	4,948	7,515	8,395	12,933	18,086	12,993	9,901	40,643	9,734
Amortization	162	161	40	-	-	-	30	-	83	8	-	-
Depletion	991	585	24	-	-	-	6	230	64	108	84	69
Retirement plans, etc	5,382	4,942	344	173	294	30	459	814	783	336	1,485	224
Net loss from other partnerships, etc.	6,839	5,817	107	-	-	-	3,898	332	34	347	1,011	88
Net farm loss	9	9	-	-	-	-	-	-	-	9	-	-
Net loss, noncapital assets	234	217	29	13	3	3	41	40	26	8	41	13
Other deductions	430,207	320,065	36,158	22,775	27,362	28,134	37,804	61,010	27,400	40,654	29,013	9,755
Net profit (less loss)	749,622	496,193	44,389	78,699	57,729	54,403	49,622	64,954	40,469	34,113	52,819	18,996
Net profit	867,265	599,730	58,846	81,953	64,195	59,144	58,020	81,742	50,892	47,181	71,337	26,420
Net loss	117,643	103,537	14,457	3,254	6,466	4,741	8,398	16,788	10,423	13,068	18,518	7,424

Footnote at end of table.

Table 3.6—INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets										
		Total	Zero assets	$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
MANUFACTURING												
Number of partnerships	28,495	19,518	2,367	4,893	4,042	2,590	2,443	1,748	731	369	300	35
Number of partners	70,755	51,162	5,464	11,730	9,700	6,343	5,611	4,592	2,514	1,922	2,792	494
Total assets	2,596,388	2,596,388	-	22,267	66,896	94,266	172,583	276,977	247,467	259,680	537,566	918,686
Total receipts	5,264,148	4,651,883	240,853	130,182	221,761	285,588	402,216	627,075	601,839	594,872	972,888	574,609
Business receipts	5,206,838	4,598,866	238,293	129,867	221,428	284,607	399,334	621,751	594,781	588,660	959,677	560,468
Income from other partnerships, etc.	875	817	3	-	-	-	-	-	99	4	582	129
Nonqualifying dividends	73	58	-	-	-	-	1	2	-	2	30	23
Interest	14,091	13,549	170	10	33	71	194	1,164	1,314	1,792	2,812	5,989
Rents	14,589	12,966	154	26	174	442	1,583	1,735	2,278	915	3,886	1,773
Royalties	1,700	1,698	3	-	-	-	-	34	135	657	108	761
Net farm profit	58	58	-	-	-	-	-	19	39	-	-	-
Net gain, noncapital assets	3,036	2,829	892	-	-	327	27	553	475	259	281	15
Other receipts	22,888	21,042	1,338	279	126	141	1,077	1,817	2,718	2,583	5,512	5,451
Total deductions	4,853,055	4,318,565	222,944	112,725	191,186	246,775	359,569	575,365	555,874	549,957	915,541	588,629
Cost of sales and operations	3,629,691	3,260,651	176,687	74,906	128,436	183,891	269,863	434,860	433,698	438,092	730,554	389,664
Salaries and wages	146,693	134,286	7,049	1,298	4,811	1,466	7,595	18,299	20,215	21,074	33,939	18,540
Payments to partners	94,136	81,977	4,025	9,609	13,164	5,560	9,106	13,999	10,644	7,676	7,376	818
Rent	90,100	75,867	4,239	4,373	7,885	6,864	6,600	7,986	6,079	5,506	9,460	16,875
Interest	53,800	49,215	1,198	437	1,093	1,411	2,982	4,234	3,548	3,507	7,289	23,516
Taxes	111,744	96,352	5,099	2,215	4,820	8,029	10,773	15,380	13,219	10,347	17,374	9,096
Bad debts	9,128	8,385	258	55	259	559	643	1,688	1,528	1,093	1,733	569
Repairs	74,315	59,096	2,273	1,260	2,464	3,547	4,108	7,890	6,477	5,846	8,532	16,699
Depreciation	183,064	155,239	4,954	2,369	6,695	9,803	10,807	17,384	12,345	10,644	16,779	63,459
Amortization	356	347	43	48	-	2	32	4	27	56	83	52
Depletion	20,175	20,169	160	-	-	-	-	510	969	236	11,032	7,262
Retirement plans, etc.	6,483	6,411	191	38	42	68	48	543	742	1,005	2,227	1,507
Net loss from other partnerships, etc.	2,190	2,190	-	-	-	-	-	-	3	74	360	1,753
Net farm loss	-	-	-	-	-	-	-	-	-	-	-	-
Net loss, noncapital assets	507	431	3	78	14	36	27	47	9	12	76	129
Other deductions	430,673	367,949	16,765	16,039	21,503	25,539	36,985	52,541	46,371	44,789	68,727	38,690
Net profit (less loss)	411,093	333,318	17,909	17,457	30,575	38,813	42,647	51,710	45,965	44,915	57,347	[1]14,020
Net profit	523,328	437,201	23,206	23,076	39,979	39,703	48,327	59,076	50,085	49,023	72,227	32,499
Net loss	112,235	103,883	5,297	5,619	9,404	890	5,680	7,366	4,120	4,108	14,880	46,519
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES												
Number of partnerships	16,517	7,909	903	2,240	1,386	988	852	1,086	214	136	88	16
Number of partners	40,217	20,720	1,945	5,038	3,065	2,158	1,966	3,287	1,311	825	849	276
Total assets	903,488	903,488	-	8,989	24,566	35,591	62,559	157,426	75,940	96,808	165,247	276,362
Total receipts	1,462,240	1,000,992	45,251	61,578	64,158	82,830	142,635	219,722	103,493	111,827	137,357	32,141
Business receipts	1,434,574	976,994	44,745	61,326	63,804	82,558	141,744	217,067	101,596	109,842	126,649	27,663
Income from other partnerships, etc.	1,602	1,534	-	-	-	-	22	-	184	130	1,196	2
Nonqualifying dividends	24	19	-	-	-	-	-	19	-	-	-	-
Interest	3,694	3,478	27	22	4	11	201	1,036	258	362	1,292	265
Rents	12,693	12,064	141	18	36	77	482	436	1,052	449	5,576	3,797
Royalties	81	81	-	-	-	-	-	25	-	-	56	-
Net farm profit	24	24	-	-	-	-	-	-	-	24	-	-
Net gain, noncapital assets	2,214	1,581	163	21	301	34	77	303	126	132	378	46
Other receipts	7,334	5,217	175	191	13	150	109	836	277	888	2,210	368
Total deductions	1,323,507	928,592	43,477	54,583	54,457	76,415	127,365	196,417	96,529	109,938	135,101	34,310
Cost of sales and operations	735,621	525,808	24,918	29,496	31,328	48,254	74,403	113,196	56,451	70,149	72,686	4,927
Salaries and wages	22,118	17,052	569	606	164	671	4,051	5,084	1,274	1,379	3,254	-
Payments to partners	31,396	21,183	1,643	4,567	2,520	2,041	2,391	4,512	1,553	850	923	183
Rent	42,538	33,664	2,577	4,979	2,312	1,973	3,764	6,642	3,062	2,061	6,059	235
Interest	37,440	30,739	532	866	715	1,201	2,272	3,780	1,586	3,526	6,564	9,697
Taxes	56,309	38,648	1,772	1,612	1,200	5,888	4,622	9,849	5,574	3,502	4,433	196
Bad debts	2,264	1,812	26	53	18	26	332	460	124	196	548	29
Repairs	62,153	34,978	2,542	1,648	1,657	2,293	4,587	9,115	4,579	3,944	4,426	187
Depreciation	122,680	84,111	2,338	2,185	3,037	4,081	6,494	19,498	7,864	9,702	15,269	13,643
Amortization	481	458	15	-	-	187	-	37	1	8	137	73
Depletion	1,310	1,245	-	-	-	-	-	-	59	1	14	1,171
Retirement plans, etc.	1,784	1,500	1	4	55	63	121	341	407	246	210	52
Net loss from other partnerships, etc.	2,176	2,176	20	-	-	-	-	-	-	2,049	107	-
Net farm loss	32	32	-	-	-	-	-	-	-	-	32	-
Net loss, noncapital assets	425	269	-	20	167	-	14	64	4	-	-	-
Other deductions	204,780	134,917	6,524	8,547	11,284	9,737	24,314	23,839	13,991	12,325	20,439	3,917
Net profit (less loss)	138,733	72,400	1,774	6,995	9,701	6,415	15,270	23,305	6,964	1,889	2,256	[2]12,169
Net profit	195,117	123,973	3,699	9,951	10,351	8,209	17,491	26,470	10,657	14,165	17,776	5,204
Net loss	56,384	51,573	1,925	2,956	650	1,794	2,221	3,165	3,693	12,276	15,520	7,373

Footnote at end of table.

Table 3.6—INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets										
		Total	Zero assets	$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
WHOLESALE AND RETAIL TRADE												
Number of partnerships	201,208	120,356	17,194	23,134	22,035	20,532	17,670	14,082	3,774	1,325	581	29
Number of partners	462,712	284,330	38,298	50,692	49,139	46,954	41,978	36,219	11,890	4,817	3,908	435
Total assets	8,122,879	8,122,879	-	99,068	368,897	740,638	1,263,467	2,144,450	1,271,135	890,954	995,561	348,709
Total receipts	35,297,605	26,576,131	1,342,801	918,571	1,938,112	2,755,277	3,971,801	6,069,422	3,604,115	2,507,430	2,712,013	756,589
Business receipts	34,920,512	26,264,554	1,328,373	915,313	1,924,461	2,736,268	3,936,128	5,992,557	3,552,275	2,467,101	2,670,171	741,907
Income from other partnerships, etc	5,449	5,180	208	-	154	95	239	2,860	137	651	421	415
Nonqualifying dividends	1,048	796	20	-	4	62	137	134	96	111	232	-
Interest	42,984	34,655	988	45	240	1,085	2,247	6,229	8,450	6,467	6,700	2,204
Rents	94,791	71,533	2,272	859	2,322	5,144	8,024	17,774	11,636	10,510	10,970	2,022
Royalties	4,143	3,939	47	5	3,074	40	13	67	114	87	492	-
Net farm profit	217	145	-	-	-	44	-	5	61	29	6	-
Net gain, noncapital assets	8,787	7,421	2,724	309	326	238	494	2,011	645	308	271	95
Other receipts	219,674	187,908	8,169	2,040	7,531	12,301	24,519	47,785	30,701	22,166	22,750	9,946
Total deductions	33,135,904	25,061,350	1,285,439	838,940	1,766,136	2,544,706	3,686,318	5,729,021	3,436,878	2,409,119	2,627,024	737,769
Cost of sales and operations	26,234,510	19,840,211	998,449	623,643	1,319,332	1,911,422	2,790,547	4,516,494	2,808,737	1,989,598	2,236,603	645,386
Salaries and wages	2,529,808	1,955,486	98,319	62,491	144,154	215,740	332,035	475,120	256,710	170,800	167,808	32,309
Payments to partners	472,494	371,146	21,205	22,995	42,901	59,089	75,244	83,169	33,233	18,592	13,082	1,636
Rent	530,180	397,169	25,624	33,361	56,897	65,063	65,978	72,261	31,237	21,834	20,276	4,638
Interest	170,247	136,526	6,800	2,058	5,451	11,578	18,587	31,798	20,468	14,851	17,545	7,390
Taxes	561,315	385,216	20,471	12,887	33,390	48,526	62,695	94,157	47,295	31,029	26,859	7,907
Bad debts	61,202	50,720	3,174	869	1,820	3,544	7,969	14,055	8,688	5,808	4,154	639
Repairs	153,538	106,240	5,696	3,505	9,812	13,824	18,627	24,946	11,319	8,332	7,081	3,098
Depreciation	358,695	256,382	13,659	8,013	19,509	31,240	43,426	65,590	31,476	19,712	17,770	5,987
Amortization	740	684	10	-	254	151	54	74	84	37	20	-
Depletion	714	607	7	3	-	12	1	87	377	64	56	-
Retirement plans, etc	8,267	7,682	296	79	155	387	540	989	1,142	950	1,821	1,323
Net loss from other partnerships, etc	2,181	1,691	6	-	-	42	545	107	26	290	456	219
Net farm loss	17	5	-	-	-	-	-	-	-	5	-	-
Net loss, noncapital assets	3,440	2,598	1,117	131	40	522	278	192	35	112	171	-
Other deductions	2,048,556	1,548,987	90,606	68,905	132,421	183,566	269,792	349,982	186,051	127,105	113,322	27,237
Net profit (less loss)	2,161,701	1,514,781	57,362	79,631	171,976	210,571	285,483	340,401	167,237	98,311	84,989	18,820
Net profit	2,372,317	1,672,872	84,412	99,669	186,735	230,957	307,730	371,638	175,945	103,817	91,697	20,272
Net loss	210,616	158,091	27,050	20,038	14,759	20,386	22,247	31,237	8,708	5,506	6,708	1,452
Wholesale Trade												
Number of partnerships	30,269	21,567	2,329	4,577	2,861	3,248	3,132	3,241	1,280	596	284	19
Number of partners	75,947	55,507	5,478	10,938	6,268	7,598	7,855	8,483	4,049	2,229	2,277	332
Total assets	2,490,643	2,490,643	-	17,969	46,645	115,801	228,194	501,076	443,706	404,996	512,865	219,391
Total receipts	11,449,194	9,834,005	454,062	208,147	311,594	556,777	919,283	1,883,485	1,675,708	1,423,231	1,829,970	571,748
Business receipts	11,324,826	9,723,177	449,109	206,853	303,595	550,378	911,650	1,862,977	1,658,457	1,407,116	1,812,140	560,902
Income from other partnerships, etc	3,565	3,527	208	-	-	-	23	2,555	37	417	287	-
Nonqualifying dividends	323	318	1	-	-	-	-	11	25	81	200	-
Interest	12,174	11,568	308	8	69	75	471	1,332	2,360	2,447	2,891	1,607
Rents	21,256	18,472	1,184	95	275	619	1,600	2,742	4,199	3,490	3,672	596
Royalties	3,412	3,385	3	-	3,074	-	-	52	87	9	160	-
Net farm profit	40	37	-	-	-	28	-	2	1	-	6	-
Net gain, noncapital assets	2,000	1,636	482	171	92	26	175	190	272	106	103	19
Other receipts	81,598	71,885	2,767	1,020	4,489	5,651	5,364	13,624	10,270	9,565	10,511	8,624
Total deductions	10,892,178	9,377,344	431,429	179,817	280,978	522,261	861,613	1,780,962	1,608,401	1,372,772	1,780,777	558,334
Cost of sales and operations	9,264,961	7,999,141	362,681	142,854	223,865	422,615	671,189	1,500,934	1,388,262	1,192,477	1,592,695	501,569
Salaries and wages	576,359	496,211	24,872	8,333	14,972	29,872	66,214	102,634	85,707	70,370	77,835	15,402
Payments to partners	102,875	90,999	5,826	4,777	3,748	13,884	15,985	17,638	11,481	9,041	7,175	1,444
Rent	79,414	67,507	3,357	3,262	4,771	7,042	10,272	12,288	8,566	7,870	8,164	1,915
Interest	47,819	41,576	1,676	385	874	1,869	2,930	6,337	6,460	5,859	8,994	6,192
Taxes	127,676	104,512	4,205	1,627	2,934	4,828	11,039	25,198	19,778	14,327	14,348	6,228
Bad debts	18,178	16,009	980	78	166	673	2,702	3,264	2,859	2,568	2,305	414
Repairs	38,345	29,231	731	450	1,737	1,602	3,038	6,798	4,623	4,019	3,459	2,774
Depreciation	87,530	68,537	2,342	1,324	3,118	4,502	8,481	16,336	11,325	8,621	7,883	4,605
Amortization	141	137	-	-	120	-	3	3	6	5	-	-
Depletion	433	416	1	-	-	12	1	54	265	44	39	-
Retirement plans, etc	4,120	4,037	250	58	2	92	147	418	495	554	995	1,026
Net loss from other partnerships, etc	934	813	-	-	-	-	21	97	11	207	258	219
Net farm loss	-	-	-	-	-	-	-	-	-	-	-	-
Net loss, noncapital assets	1,254	1,196	541	-	-	310	3	88	12	96	146	-
Other deductions	542,139	457,022	23,967	16,669	24,671	34,960	69,588	88,875	68,551	56,714	56,481	16,546
Net profit (less loss)	557,016	456,661	22,633	28,330	30,616	34,516	57,670	102,523	67,307	50,459	49,193	13,414
Net profit	605,422	496,448	26,463	32,338	33,553	39,853	65,131	108,796	69,608	53,067	52,877	14,762
Net loss	48,406	39,787	3,830	4,008	2,937	5,337	7,461	6,273	2,301	2,608	3,684	1,348

Footnote at end of table.

Table 3.6—INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets										
		Total	Zero assets	$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
WHOLESALE AND RETAIL—Continued												
Retail Trade												
Number of partnerships	170,394	98,570	14,863	18,468	19,174	17,240	14,486	10,819	2,484	729	297	10
Number of partners	384,869	227,581	32,815	39,576	42,871	38,652	34,019	27,679	7,647	2,588	1,631	103
Total assets	5,618,072	5,618,072	-	80,828	322,252	623,149	1,030,469	1,640,108	823,294	485,958	482,696	129,318
Total receipts	23,798,733	16,711,195	887,359	706,816	1,626,518	2,196,492	3,042,619	4,178,193	1,922,115	1,084,199	882,043	184,841
Business receipts	23,546,174	16,510,586	877,891	704,853	1,620,866	2,183,890	3,014,622	4,121,880	1,887,563	1,059,985	858,031	181,005
Income from other partnerships, etc.	1,884	1,653	-	-	154	95	216	305	100	234	134	415
Nonqualifying dividends	725	478	19	-	4	62	137	123	71	30	32	-
Interest	30,786	23,063	679	37	171	1,003	1,776	4,889	6,082	4,020	3,809	597
Rents	73,497	53,046	1,088	764	2,047	4,525	6,415	15,029	7,434	7,020	7,298	1,426
Royalties	731	554	44	5	-	40	13	15	27	78	332	-
Net farm profit	177	108	-	-	-	16	-	3	60	29	-	-
Net gain, noncapital assets	6,784	5,782	2,242	138	234	212	319	1,818	373	202	168	76
Other receipts	137,975	115,925	5,396	1,019	3,042	6,649	19,121	34,131	20,405	12,601	12,239	1,322
Total deductions	22,195,623	15,654,898	852,707	655,470	1,485,158	2,020,700	2,815,121	3,940,880	1,822,833	1,036,347	846,247	179,435
Cost of sales and operations	16,932,006	11,818,102	634,736	478,420	1,095,467	1,487,062	2,111,733	3,010,181	1,415,657	797,121	643,908	143,817
Salaries and wages	1,949,800	1,457,433	73,358	53,758	129,182	185,868	265,254	371,994	170,709	100,430	89,973	16,907
Payments to partners	369,342	279,888	15,366	18,201	39,153	45,205	59,259	65,309	21,745	9,551	5,907	192
Rent	449,767	329,015	22,262	29,624	52,126	58,021	55,687	59,841	22,655	13,964	12,112	2,723
Interest	122,060	94,603	5,073	1,673	4,577	9,709	15,464	25,371	13,995	8,992	8,551	1,198
Taxes	432,960	280,324	16,258	11,237	30,456	43,698	51,463	68,831	27,489	16,702	12,511	1,679
Bad debts	42,957	34,651	2,194	791	1,654	2,871	5,267	10,754	5,806	3,240	1,849	225
Repairs	114,954	76,853	4,963	3,032	8,075	12,222	15,581	18,042	6,679	4,313	3,622	324
Depreciation	270,711	187,524	11,306	6,637	16,391	26,738	34,829	49,141	20,122	11,091	9,887	1,382
Amortization	599	547	10	-	134	151	51	71	78	32	20	-
Depletion	281	191	6	3	-	-	-	33	112	20	17	-
Retirement plans, etc	4,147	3,645	46	21	153	295	393	571	647	396	826	297
Net loss from other partnerships, etc.	1,247	878	6	-	-	42	524	10	15	83	198	-
Net farm loss	17	5	-	-	-	-	-	-	-	5	-	-
Net loss, noncapital assets	1,648	1,402	576	131	40	212	275	104	23	16	25	-
Other deductions	1,503,127	1,089,837	66,547	51,942	107,750	148,606	199,341	260,627	117,101	70,391	56,841	10,691
Net profit (less loss)	1,603,110	1,056,297	34,652	51,346	141,360	175,792	227,498	237,313	99,282	47,852	35,796	5,406
Net profit	1,764,197	1,174,556	57,872	67,331	153,182	190,841	242,284	262,277	105,689	50,750	38,820	5,510
Net loss	161,087	118,259	23,220	15,985	11,822	15,049	14,786	24,964	6,407	2,898	3,024	104
FINANCE, INSURANCE, AND REAL ESTATE												
Number of partnerships	320,227	222,565	12,094	25,639	27,621	32,599	32,949	40,607	22,264	14,066	12,937	1,789
Number of partners	1,969,967	1,399,442	54,712	148,013	169,551	123,617	138,448	232,645	137,369	113,345	186,477	95,265
Total assets	86,193,940	86,193,940	-	125,095	469,815	1,191,618	2,386,502	6,415,905	7,820,417	9,940,737	25,637,321	32,206,530
Total receipts	15,165,331	13,558,661	323,222	204,711	236,443	333,752	623,881	1,317,820	1,356,210	1,612,981	3,894,486	3,655,155
Business receipts	13,600,580	12,260,497	288,023	187,423	210,019	289,811	549,970	1,202,339	1,247,161	1,467,003	3,627,173	3,191,575
Income from other partnerships, etc.	68,268	53,088	402	119	451	5,506	4,014	8,823	1,719	8,132	12,295	11,627
Nonqualifying dividends	10,729	6,977	31	105	19	89	282	233	462	1,019	2,224	2,513
Interest	787,850	684,178	13,688	1,954	12,779	11,109	40,364	48,226	61,248	66,718	121,654	306,438
Rents	224,276	155,601	3,732	4,019	5,567	5,480	10,805	20,265	21,055	21,299	26,339	37,040
Royalties	59,858	48,997	176	5,372	3,721	6,096	1,929	11,852	367	7,073	7,964	4,447
Net farm profit	405	139	-	1	-	-	66	13	11	19	22	7
Net gain, noncapital assets	65,987	56,936	11,389	1,365	1,050	4,586	2,413	5,679	5,341	7,300	9,898	7,915
Other receipts	347,378	292,248	5,781	4,353	2,837	11,075	14,038	20,390	18,846	34,418	86,917	93,593
Total deductions	15,465,964	14,082,875	294,298	162,675	191,160	280,121	503,483	1,221,309	1,318,711	1,667,632	4,405,739	4,037,747
Cost of sales and operations	1,573,058	1,447,162	89,676	39,144	28,946	64,598	62,644	142,626	129,545	155,560	474,519	259,904
Salaries and wages	1,311,462	1,179,430	19,652	13,610	14,975	13,798	40,882	55,348	63,512	81,375	239,202	637,076
Payments to partners	304,342	275,650	8,625	6,921	7,202	9,600	9,707	14,890	16,624	20,630	49,136	132,315
Rent	471,005	405,254	4,269	13,625	17,646	5,528	10,102	31,910	41,337	33,760	102,388	144,689
Interest	3,508,229	3,334,961	38,580	6,070	14,551	31,157	70,650	247,017	301,484	442,410	1,220,755	962,287
Taxes	1,645,310	1,486,373	18,147	10,526	17,220	35,544	59,848	170,148	180,662	202,741	481,658	309,879
Bad debts	86,383	35,440	690	1,302	1,453	1,698	1,365	3,322	2,209	4,963	7,187	11,251
Repairs	381,208	328,182	7,024	3,934	9,312	10,140	18,717	39,256	45,642	50,028	104,269	39,860
Depreciation	2,349,023	2,173,274	23,638	6,522	18,221	37,166	67,615	208,170	235,964	315,740	838,724	421,514
Amortization	5,304	5,200	1	27	12	81	7	108	242	235	2,846	1,641
Depletion	30,104	24,959	46	257	68	1,208	399	4,315	50	2,434	8,497	7,685
Retirement plans, etc	17,211	16,441	269	25	104	53	587	539	207	378	1,835	12,444
Net loss from other partnerships, etc.	252,018	187,556	3,028	5,366	4,441	4,036	8,065	31,329	22,330	23,087	46,512	39,362
Net farm loss	1,297	282	29	-	-	-	-	-	-	-	253	-
Net loss, noncapital assets	27,101	14,744	4,110	1,724	919	15	2,430	579	1,257	1,837	1,513	360
Other deductions	3,502,909	3,167,967	76,514	53,622	56,090	65,499	150,465	271,752	277,646	332,454	826,445	1,057,480
Net profit (less loss)	[1]300,633	[1]524,214	28,924	42,036	45,283	53,631	120,398	96,511	37,499	[1]54,651	[1]511,253	[1]382,592
Net profit	2,463,875	1,948,258	80,594	61,946	69,661	91,052	178,494	259,664	242,704	220,928	363,893	379,322
Net loss	2,764,508	2,472,472	51,670	19,910	24,378	37,421	58,096	163,153	205,205	275,579	875,146	761,914

Footnote at end of table.

Table 3.6—INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets										
		Total	Zero assets	$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
SERVICES												
Number of partnerships	175,800	112,345	13,598	40,300	19,501	14,314	10,392	8,393	3,071	1,555	1,101	120
Number of partners	525,466	374,123	33,076	127,326	50,616	41,934	34,859	31,912	18,891	13,430	15,264	6,815
Total assets	9,587,839	9,587,839	-	155,467	318,120	508,745	728,384	1,308,523	1,049,068	1,066,591	2,123,069	2,329,872
Total receipts	19,060,539	15,945,271	568,899	1,970,834	1,892,701	2,011,527	1,901,477	2,084,504	1,366,672	1,126,265	1,534,657	1,487,735
Business receipts	18,790,786	15,705,905	556,442	1,958,574	1,877,733	1,996,520	1,876,767	2,045,302	1,338,854	1,102,459	1,506,535	1,446,719
Income from other partnerships, etc.	27,509	22,375	3,073	982	2,409	1,990	4,118	2,327	1,416	982	1,906	3,172
Nonqualifying dividends	230	212	-	4	11	11	13	26	20	18	41	68
Interest	33,868	30,588	783	710	1,706	1,520	3,747	3,806	4,357	3,751	4,540	5,668
Rents	76,360	64,922	1,147	1,954	1,534	4,712	6,743	16,255	9,790	5,439	6,544	10,804
Royalties	4,756	4,323	300	414	528	162	500	321	232	1,707	142	17
Net farm profit	147	147	-	-	-	-	-	-	-	147	-	-
Net gain, noncapital assets	10,875	9,503	2,317	504	505	215	522	661	1,153	1,559	1,665	402
Other receipts	116,008	107,296	4,837	7,692	8,275	6,397	9,067	15,806	10,850	10,203	13,284	20,885
Total deductions	12,871,442	10,914,772	362,625	1,092,714	1,091,383	1,222,320	1,208,099	1,464,413	982,624	848,961	1,277,547	1,364,086
Cost of sales and operations	2,533,066	2,011,184	83,065	204,190	184,965	253,078	251,412	343,013	206,017	195,292	228,342	61,810
Salaries and wages	3,864,722	3,395,343	74,817	275,812	327,824	344,699	361,615	403,337	282,356	245,932	397,859	681,092
Payments to partners	662,816	530,169	27,266	89,704	76,785	73,782	62,281	72,567	36,521	19,394	22,344	49,525
Rent	893,492	766,539	26,101	101,711	97,844	95,138	83,908	104,536	74,616	57,225	67,867	57,593
Interest	317,613	291,169	10,833	4,342	8,233	11,095	14,970	30,407	30,175	36,086	75,584	69,444
Taxes	421,863	359,653	12,668	27,948	28,537	35,486	39,946	53,936	37,475	35,333	49,460	38,864
Bad debts	29,224	27,120	825	437	591	3,049	2,046	4,532	3,603	5,947	4,149	1,941
Repairs	143,876	118,054	3,556	7,853	10,016	10,481	13,245	21,603	14,547	12,357	17,044	7,352
Depreciation	746,755	659,379	19,938	21,855	39,977	45,148	49,727	78,969	60,166	62,662	122,807	158,130
Amortization	53,552	53,303	2,023	26	20	540	1,737	7,555	9,513	3,644	25,200	3,045
Depletion	441	424	19	-	1	1	1	96	236	3	66	1
Retirement plans, etc	42,450	37,479	599	2,870	2,732	2,921	2,792	3,907	2,698	3,350	6,882	8,728
Net loss from other partnerships, etc.	18,912	15,459	3	4,419	82	1,672	1,203	3,879	1,597	952	825	827
Net farm loss	118	102	-	94	-	-	-	8	-	-	-	-
Net loss, noncapital assets	2,685	1,619	861	54	79	17	104	79	65	25	141	194
Other deductions	3,139,857	2,647,776	100,051	351,399	313,697	345,213	323,112	335,989	223,039	170,759	258,977	225,540
Net profit (less loss)	6,189,097	5,030,499	206,274	878,120	801,318	789,207	693,378	620,091	384,048	277,304	257,110	123,649
Net profit	6,621,466	5,418,619	225,545	923,780	823,648	808,094	711,265	648,825	402,554	313,509	342,199	219,200
Net loss	432,369	388,120	19,271	45,660	22,330	18,887	17,887	28,734	18,506	36,205	85,089	95,551

[1]Net loss exceeds net profit.

NOTE: "Wholesale and retail trade not allocable" and "Nature of business not allocable" are not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Section 4

Small Business Corporations

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Small Business Corporation returns, Form 1120S, were filed by incorporated businesses electing under Code section 1372 to be taxed through the shareholders rather than as corporations. Data for these special types of corporations are shown separately in the tables in this section and are also included in the tables for all corporations in section 5.

The election to file as a Small Business Corporation was subject to several limitations. The corporation had to be a domestic corporation earning at least 80 percent of its income from domestic sources. Generally no more than 20 percent of its gross receipts could come from investment-type income. The company must not have been eligible to file a consolidated return, which meant in general that it must not have owned 80 percent or more of the stock of another domestic corporation; and it must not have had more than one class of stock outstanding. There could not be more than 10 shareholders at one time, and all of the shareholders had to be individuals (or estates) who were not nonresident aliens.

Having met these conditions, the corporation made the election and filed a Form 1120S return reporting its receipts, deductions, and net income or deficit. The shareholders then reported their share of the net income or deficit on their individual returns. The corportion itself paid no tax, except in certain circumstances a tax on some capital gains.

Table 4.1—INCOME STATEMENT FOR SELECTED INDUSTRIES

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	All industries	Agriculture, forestry, and fishery	Mining					Contract construction	Manufacturing	
			Total	Metal mining	Coal mining	Crude petroleum and natural gas	Non-metallic minerals (except fuels) mining		Total	Food and kindred products
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
RETURNS WITH AND WITHOUT NET INCOME										
Number of returns	257,475	11,634	1,857	116	360	909	472	26,066	29,980	2,284
Total receipts	77,631,396	1,915,731	593,637	4,211	182,029	186,337	221,060	9,661,472	12,140,257	2,343,423
Business receipts	76,097,159	1,788,321	577,278	3,645	179,610	179,243	214,780	9,548,215	12,025,596	2,331,156
Dividends, domestic corporations	10,650	1,511	126	82	6	1	37	563	1,846	115
Dividends, foreign corporations	625	3	5	5	-	-	-	44	13	1
Interest on Government obligations:										
United States	12,745	357	181	13	34	6	128	1,261	2,587	411
State and local	4,726	24	11	-	-	-	11	308	687	116
Other interest	150,246	6,586	1,610	103	190	554	763	14,227	13,560	1,806
Rents	215,840	11,100	2,429	2	340	414	1,673	33,706	13,653	2,900
Royalties	5,066	106	536	18	-	505	13	11	2,506	-
Net short-term capital gain reduced by net long-term capital loss	6,490	747	794	-	12	769	13	17	2,330	539
Net long-term capital gain reduced by net short-term capital loss	220,589	41,577	2,118	-	201	477	1,440	8,008	23,560	1,184
Net gain, noncapital assets	281,094	4,565	2,517	64	833	1,390	230	9,577	5,940	609
Other receipts	626,166	60,834	6,032	279	803	2,978	1,972	45,535	47,979	4,586
Total deductions	75,775,162	1,941,717	567,571	5,175	160,184	192,822	209,390	9,409,743	11,767,827	2,276,739
Cost of sales and operations	54,362,453	1,318,948	328,321	535	100,271	110,700	116,815	7,498,747	8,718,985	1,900,259
Compensation of officers	4,381,495	70,859	27,228	130	5,364	10,941	10,793	520,334	718,315	52,085
Repairs	441,670	46,979	20,717	411	4,069	4,605	11,632	59,677	68,159	17,167
Bad debts	177,646	2,295	1,118	-	17	184	917	18,337	26,918	1,609
Rent	1,279,238	46,313	6,204	1	937	2,288	2,978	53,148	154,831	17,145
Taxes	1,549,661	46,620	21,209	616	7,085	5,257	8,251	195,378	262,081	34,243
Interest	745,919	72,559	8,364	33	1,624	3,356	3,351	72,756	82,982	11,263
Contributions	23,205	479	289	-	29	73	187	2,927	5,015	994
Amortization	9,660	226	71	30	2	22	17	436	1,234	64
Depreciation	1,436,919	113,492	40,209	241	9,779	14,201	15,988	176,644	232,234	35,879
Depletion	31,308	292	14,800	369	7,207	2,847	4,377	533	13,032	1
Advertising	574,563	10,171	489	-	48	160	281	22,097	66,008	11,807
Pension, profit-sharing, stock bonus, annuity plans	337,147	1,610	1,567	-	362	146	1,059	39,899	55,672	5,979
Other employee benefit plans	150,096	958	1,764	-	881	323	560	31,643	40,429	5,163
Net loss, noncapital assets	37,887	1,823	1,472	-	27	1,361	84	3,196	5,291	1,268
Other deductions	10,236,295	208,093	93,749	2,809	22,482	36,358	32,100	713,991	1,316,641	181,813
Total receipts less total deductions	1,856,234	[1]25,986	26,066	[1]964	21,845	[1]6,485	11,670	251,729	372,430	66,684
Net income (less deficit)	1,851,508	[1]26,010	26,055	[1]964	21,845	[1]6,485	11,659	251,421	371,743	66,568
Net income	3,029,581	101,205	48,565	184	23,171	11,785	13,425	372,402	554,862	75,598
Deficit	1,178,073	127,215	22,510	1,148	1,326	18,270	1,766	120,981	183,119	9,030
Income tax	2,992	1	8	-	-	-	8	228	501	3
Distributions to stockholders in cash and property except own stock	1,135,180	25,893	20,024	167	9,820	3,316	6,721	129,480	219,484	23,950
RETURNS WITH NET INCOME										
Number of returns	157,747	5,894	1,052	2	288	475	287	16,439	18,251	1,712
Total receipts	61,838,947	1,202,989	490,821	3,953	169,554	115,328	201,986	7,922,336	9,835,342	2,033,160
Business receipts	60,651,946	1,112,341	479,622	3,645	167,163	111,919	196,895	7,831,568	9,744,871	2,022,441
Dividends, domestic corporations	9,047	1,144	97	82	6	-	9	458	1,663	108
Dividends, foreign corporations	62	1	5	5	-	-	-	1	11	1
Interest on Government obligations:										
United States	10,472	331	94	13	34	4	43	1,219	2,464	411
State and local	4,143	16	11	-	-	-	11	235	610	116
Other interest	114,156	5,113	1,256	103	162	265	726	12,144	11,503	1,687
Rents	149,884	6,807	2,301	2	340	328	1,631	26,648	9,009	2,702
Royalties	3,644	58	48	18	-	17	13	11	2,499	-
Net short-term capital gain reduced by net long-term capital loss	5,389	685	403	-	12	378	13	17	2,299	539
Net long-term capital gain reduced by net short-term capital loss	194,350	34,377	954	-	201	35	718	6,563	20,134	774
Net gain, noncapital assets	214,380	2,312	1,258	64	833	135	226	5,964	4,567	526
Other receipts	481,474	39,804	4,772	21	803	2,247	1,701	37,458	35,712	3,855
Total deductions	58,805,223	1,101,768	442,245	3,769	146,383	103,543	188,550	7,549,649	9,279,870	1,957,446
Cost of sales and operations	43,157,012	759,531	258,126	535	92,914	61,620	103,057	6,113,364	6,980,892	1,636,912
Compensation of officers	3,370,174	48,237	18,819	130	3,654	4,971	10,064	386,335	554,709	44,319
Repairs	313,316	27,332	18,914	411	3,143	4,221	11,139	43,089	51,076	15,108
Bad debts	119,843	1,559	1,024	-	17	179	828	12,301	16,619	1,346
Rent	882,073	24,965	4,630	1	933	965	2,731	40,881	110,968	15,539
Taxes	1,165,296	29,020	17,217	612	6,051	3,022	7,532	150,034	203,533	30,424
Interest	415,382	30,816	5,026	25	1,540	1,018	2,443	48,541	50,966	7,178
Contributions	22,521	230	289	-	29	73	187	2,913	5,001	993
Amortization	4,717	108	10	-	1	5	4	263	595	18
Depreciation	948,192	54,957	31,978	224	9,776	7,435	14,543	128,645	169,017	29,746
Depletion	22,838	266	12,653	369	7,207	759	4,318	501	7,619	1
Advertising	411,276	8,316	432	-	43	124	265	17,202	50,598	10,508
Pension, profit-sharing, stock bonus, annuity plans	281,980	1,417	1,555	-	362	146	1,047	33,770	50,091	5,472
Other employee benefit plans	113,805	716	1,381	-	641	323	417	25,833	30,345	4,763
Net loss, noncapital assets	8,626	330	187	-	27	76	84	1,234	1,218	120
Other deductions	7,568,172	113,968	70,004	1,462	20,045	18,606	29,891	544,743	996,623	154,999
Total receipts less total deductions	3,033,724	101,221	48,576	184	23,171	11,785	13,436	372,687	555,472	75,714
Net income	3,029,581	101,205	48,565	184	23,171	11,785	13,425	372,402	554,862	75,598
Income tax	2,992	1	8	-	-	-	8	228	501	3
Distributions to stockholders in cash and property except own stock	1,104,724	24,785	19,595	167	9,820	3,316	6,292	127,901	215,632	22,529

Footnotes at end of table.

Table 4.1—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Manufacturing—Continued									
	Textile mill products	Apparel and other fabricated textile products	Lumber and wood products, except furniture	Furniture and fixtures	Paper and allied products	Printing and publishing	Chemicals and allied products	Petroleum refining and related industries	Rubber and miscellaneous plastics products	Leather and leather products
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
RETURNS WITH AND WITHOUT NET INCOME										
Number of returns	581	3,571	1,805	1,174	390	5,040	1,359	60	873	286
Total receipts	465,382	1,934,458	750,870	427,530	222,503	1,371,281	392,745	72,367	186,873	144,503
Business receipts	455,761	1,922,730	727,530	425,320	220,844	1,361,446	385,588	71,942	185,953	144,077
Dividends, domestic corporations	106	474	174	4	88	275	67	-	1	81
Dividends, foreign corporations	-	3	-	-	-	6	-	-	-	-
Interest on Government obligations:										
United States	78	84	403	127	58	247	79	-	198	5
State and local	21	61	30	14	72	77	6	-	10	41
Other interest	220	1,571	1,232	244	376	1,130	1,036	70	138	73
Rents	130	269	2,991	418	474	1,122	1,383	4	7	72
Royalties	-	-	15	97	-	9	104	-	-	2
Net short-term capital gain reduced by net long-term capital loss	-	762	3	97	-	508	104	36	172	2
Net long-term capital gain reduced by net short-term capital loss	2,865	338	11,970	20	10	354	398	4	251	-
Net gain, noncapital assets	237	53	2,110	74	220	607	368	27	67	1
Other receipts	5,964	8,110	4,412	1,115	361	5,500	3,612	284	76	149
Total deductions	445,511	1,884,971	730,237	417,151	220,524	1,339,009	373,950	67,336	187,356	141,227
Cost of sales and operations	346,511	1,447,861	540,733	299,083	167,781	868,914	265,827	59,133	128,438	113,849
Compensation of officers	25,697	105,822	33,789	30,131	9,238	104,330	27,298	929	13,551	7,469
Repairs	2,600	5,004	8,158	1,745	1,081	6,652	2,974	273	1,405	419
Bad debts	520	1,625	891	3,659	229	5,653	2,514	489	748	155
Rent	6,708	26,348	3,096	9,209	2,669	26,794	4,996	165	4,064	1,634
Taxes	10,142	38,838	21,066	9,937	5,461	31,492	7,385	1,073	5,476	3,141
Interest	4,263	8,278	7,534	2,207	2,134	10,910	2,802	647	1,507	1,120
Contributions	220	1,123	173	90	113	781	172	12	29	82
Amortization	6	30	42	21	6	248	6	4	31	12
Depreciation	9,865	11,289	25,228	5,380	5,606	31,780	9,464	2,000	6,286	1,671
Depletion	-	-	12,553	22	-	-	-	-	-	119
Advertising	407	7,399	947	3,765	743	14,996	2,898	192	670	362
Pension, profit-sharing, stock bonus, annuity plans	1,511	9,264	2,019	1,665	693	10,752	1,157	242	634	453
Other employee benefit plans	1,609	6,491	2,266	1,497	728	6,604	581	14	448	1,208
Net loss, noncapital assets	7	491	785	76	4	716	1,198	3	-	-
Other deductions	35,445	215,108	70,957	48,664	24,038	218,387	44,678	2,160	24,069	9,533
Total receipts less total deductions	19,871	49,484	20,633	10,379	1,979	32,272	18,795	5,031	[1]483	3,276
Net income (less deficit)	19,850	49,423	20,603	10,365	1,907	32,195	18,789	5,031	[1]493	3,235
Net income	27,399	65,423	32,644	14,321	8,715	65,012	26,657	6,149	8,666	4,496
Deficit	7,549	16,000	12,041	3,956	6,808	32,817	7,868	1,118	9,159	1,261
Income tax	391	-	106	-	-	-	-	-	-	-
Distributions to stockholders in cash and property except own stock	13,141	25,234	14,302	3,612	1,401	23,184	15,322	2,433	5,763	1,530
RETURNS WITH NET INCOME										
Number of returns	400	2,205	1,050	703	249	3,003	996	(*)	370	227
Total receipts	410,941	1,548,230	581,354	358,141	193,190	1,049,921	336,296	(*)	134,110	139,364
Business receipts	401,511	1,542,556	564,196	356,106	191,624	1,041,883	329,820	(*)	133,234	139,088
Dividends, domestic corporations	106	416	102	4	88	273	67	-	1	67
Dividends, foreign corporations	-	1	-	-	-	6	-	-	-	-
Interest on Government obligations:										
United States	78	78	373	125	58	181	79	-	185	5
State and local	21	61	30	14	72	61	6	-	-	41
Other interest	184	1,358	1,149	169	370	825	931	(*)	124	63
Rents	130	141	672	418	395	851	1,255	(*)	7	72
Royalties	-	-	15	97	-	3	104	-	-	2
Net short-term capital gain reduced by net long-term capital loss	-	762	3	97	-	502	104	(*)	172	2
Net long-term capital gain reduced by net short-term capital loss	2,865	104	9,578	20	10	246	396	(*)	251	-
Net gain, noncapital assets	237	30	1,848	9	220	160	321	(*)	67	1
Other receipts	5,809	2,723	3,388	1,082	353	4,930	3,213	(*)	69	23
Total deductions	383,521	1,482,746	548,680	343,806	184,403	984,848	309,633	(*)	125,444	134,827
Cost of sales and operations	299,733	1,152,231	406,843	245,470	141,078	643,938	228,155	(*)	89,378	109,972
Compensation of officers	21,318	79,945	27,139	24,984	8,138	81,754	23,003	(*)	9,726	6,639
Repairs	2,085	2,683	5,416	1,118	929	3,938	1,964	(*)	774	383
Bad debts	436	1,345	688	1,550	206	3,565	1,206	(*)	357	155
Rent	5,722	17,806	2,390	7,773	2,107	18,642	3,911	(*)	2,384	1,499
Taxes	8,782	29,366	15,498	8,148	4,759	23,634	5,858	(*)	3,383	2,936
Interest	3,248	5,418	4,533	1,843	1,332	5,384	1,955	(*)	562	1,016
Contributions	220	1,121	173	90	113	777	172	(*)	28	82
Amortization	4	12	26	8	-	209	3	(*)	5	7
Depreciation	7,465	8,593	16,788	4,333	4,382	21,871	7,334	(*)	3,106	1,345
Depletion	-	-	7,219	22	-	-	-	-	-	119
Advertising	367	4,871	761	3,447	739	11,863	1,844	(*)	478	285
Pension, profit-sharing, stock bonus, annuity plans	1,450	8,187	1,787	1,646	680	10,571	1,157	(*)	582	450
Other employee benefit plans	1,446	4,611	1,293	1,279	610	4,084	566	-	223	1,208
Net loss, noncapital assets	7	322	180	57	4	166	17	(*)	-	-
Other deductions	31,238	166,235	57,946	42,038	19,326	154,452	32,488	(*)	14,458	8,731
Total receipts less total deductions	27,420	65,484	32,674	14,335	8,787	65,073	26,663	(*)	8,666	4,537
Net income	27,399	65,423	32,644	14,321	8,715	65,012	26,657	(*)	8,666	4,496
Income tax	391	-	106	-	-	-	-	-	-	-
Distributions to stockholders in cash and property except own stock	13,066	25,234	13,911	3,612	1,401	23,184	15,322	(*)	5,763	1,530

Footnotes at end of table.

Table 4.1—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Manufacturing—Continued									Transportation, communication, electric, gas, and sanitary services	
	Stone, clay, and glass products	Primary metal industries	Fabricated metal products, except machinery and transportation equipment	Machinery, except electrical	Electrical equipment and supplies	Motor vehicles and equipment	Transportation equipment, except motor vehicles	Scientific instruments, photographic equipment, watches and clocks	Miscellaneous manufactured products, and manufacturing not allocable	Total	Transportation
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
RETURNS WITH AND WITHOUT NET INCOME											
Number of returns	940	297	2,945	3,613	1,404	395	349	465	2,147	10,272	8,586
Total receipts	311,649	210,451	932,530	1,003,462	461,586	154,548	132,263	121,319	491,862	2,444,073	2,232,185
Business receipts	305,904	208,355	925,336	997,311	456,382	151,898	131,507	120,767	487,226	2,408,997	2,203,121
Dividends, domestic corporations	88	46	190	64	-	24	1	-	48	302	284
Dividends, foreign corporations	-	-	3	-	-	-	-	-	-	6	6
Interest on Government obligations:											
United States	249	7	286	196	50	-	-	-	66	361	262
State and local	43	19	30	10	67	-	-	-	70	135	134
Other interest	551	699	1,169	1,819	455	87	158	36	690	2,628	1,753
Rents	232	564	994	786	528	335	32	88	306	1,576	1,227
Royalties	-	-	5	5	2,114	155	-	-	-	26	26
Net short-term capital gain reduced by net long-term capital loss	-	-	58	15	28	-	6	-	-	77	77
Net long-term capital gain reduced by net short-term capital loss	1,132	190	883	453	529	256	21	153	2,521	14,698	10,852
Net gain, noncapital assets	140	81	181	732	27	55	93	35	223	3,891	3,350
Other receipts	3,310	490	3,395	2,071	1,406	1,738	445	240	712	11,376	11,093
Total deductions	296,424	195,889	900,781	954,684	451,724	144,372	130,219	118,025	484,032	2,404,468	2,196,544
Cost of sales and operations	202,409	154,561	636,582	643,563	315,854	110,231	90,616	81,862	339,608	1,559,255	1,455,341
Compensation of officers	15,866	9,329	74,595	101,461	41,032	7,297	5,737	9,497	42,944	141,553	114,853
Repairs	5,032	2,469	4,498	4,237	1,134	1,016	777	136	1,367	171	170
Bad debts	884	441	2,162	1,692	1,246	311	309	657	1,120	3,890	2,948
Rent	3,867	1,113	13,767	13,773	6,056	1,427	1,486	1,890	8,617	43,181	39,749
Taxes	9,736	5,101	23,616	24,347	9,748	2,989	3,446	2,394	11,346	97,759	89,659
Interest	2,675	1,246	7,163	8,767	2,389	894	1,372	1,701	4,109	33,637	28,082
Contributions	83	153	463	288	64	19	15	18	104	775	674
Amortization	23	3	52	80	250	7	100	156	93	1,024	291
Depreciation	15,518	4,335	18,939	29,384	7,097	1,973	2,361	1,771	6,368	133,178	116,872
Depletion	305	-	-	-	6	-	-	-	26	205	205
Advertising	851	372	4,223	6,829	4,046	518	625	599	3,582	8,961	8,146
Pension, profit-sharing, stock bonus, annuity plans	1,102	927	6,036	6,347	3,931	409	108	656	1,787	14,469	14,196
Other employee benefit plans	1,588	1,093	2,890	4,916	1,602	239	300	95	1,077	10,904	10,471
Net loss, noncapital assets	35	32	258	22	3	8	-	-	385	5,316	5,158
Other deductions	36,450	14,714	105,537	108,978	57,266	17,034	22,967	16,593	61,499	350,190	309,729
Total receipts less total deductions	15,225	14,562	31,749	48,778	9,862	10,176	2,044	3,294	7,830	39,605	35,641
Net income (less deficit)	15,182	14,543	31,719	48,768	9,795	10,176	2,044	3,294	7,760	39,470	35,507
Net income	19,176	18,314	48,920	66,911	24,922	10,423	7,107	3,984	19,036	119,251	100,407
Deficit	3,994	3,771	17,201	18,143	15,127	247	5,063	690	11,276	79,781	64,900
Income tax	1	-	-	-	-	-	-	-	-	179	179
Distributions to stockholders in cash and property except own stock	5,679	8,775	28,210	27,280	8,116	1,611	3,548	2,352	3,137	39,323	34,149
RETURNS WITH NET INCOME											
Number of returns	586	138	1,729	2,428	719	251	147	284	1,008	5,697	4,687
Total receipts	228,224	186,465	723,113	767,425	348,326	150,317	96,985	89,102	386,448	1,808,001	1,661,172
Business receipts	223,853	184,883	717,854	763,116	343,775	147,691	96,292	88,758	382,212	1,783,330	1,641,872
Dividends, domestic corporations	88	42	173	55	-	24	1	-	48	288	278
Dividends, foreign corporations	-	-	3	-	-	-	-	-	-	6	6
Interest on Government obligations:											
United States	249	7	286	196	50	-	-	-	60	265	168
State and local	43	19	30	10	67	-	-	-	19	135	134
Other interest	512	692	860	1,220	435	87	148	24	597	2,003	1,205
Rents	97	323	530	453	269	335	22	23	292	1,014	1,003
Royalties	-	-	4	5	2,114	155	-	-	-	26	26
Net short-term capital gain reduced by net long-term capital loss	-	-	57	15	10	-	-	-	-	77	77
Net long-term capital gain reduced by net short-term capital loss	1,120	130	879	357	529	256	21	153	2,413	12,262	8,486
Net gain, noncapital assets	124	5	150	465	27	55	93	-	202	3,517	2,978
Other receipts	2,138	364	2,287	1,533	1,050	1,714	408	144	605	5,078	4,939
Total deductions	209,005	168,132	674,163	700,504	323,337	139,894	89,878	85,118	367,393	1,688,615	1,560,631
Cost of sales and operations	142,448	136,603	487,232	475,244	234,872	107,121	60,657	58,339	266,952	1,099,560	1,035,332
Compensation of officers	11,349	6,447	55,202	74,253	29,859	6,941	4,241	7,165	31,153	107,237	85,502
Repairs	4,011	2,398	3,495	3,028	749	1,004	657	120	991	1	1
Bad debts	433	297	1,608	1,470	322	307	146	61	628	2,687	2,378
Rent	2,657	542	9,259	7,651	3,243	1,282	1,407	1,517	5,618	31,466	29,754
Taxes	6,826	3,865	17,417	17,740	6,874	2,886	2,873	1,728	8,444	73,470	68,078
Interest	1,132	777	3,584	5,674	1,257	894	1,026	747	2,889	16,219	14,706
Contributions	83	152	463	284	64	19	15	18	103	764	663
Amortization	9	3	33	58	27	-	98	26	46	205	199
Depreciation	10,083	3,238	13,978	21,796	4,204	1,848	1,269	1,301	4,395	79,891	70,166
Depletion	226	-	-	-	6	-	-	-	26	204	204
Advertising	712	330	3,575	4,565	2,212	483	414	535	2,245	6,088	5,680
Pension, profit-sharing, stock bonus, annuity plans	943	856	4,802	4,953	3,598	409	102	650	1,554	13,170	13,051
Other employee benefit plans	731	942	2,194	3,803	1,019	239	229	95	990	8,526	8,309
Net loss, noncapital assets	16	32	245	13	-	8	-	-	30	745	606
Other deductions	27,346	11,650	71,076	79,972	35,031	16,453	16,744	12,816	41,329	248,382	226,002
Total receipts less total deductions	19,219	18,333	48,950	66,921	24,989	10,423	7,107	3,984	19,055	119,386	100,541
Net income	19,176	18,314	48,920	66,911	24,922	10,423	7,107	3,984	19,036	119,251	100,407
Income tax	1	-	-	-	-	-	-	-	-	179	179
Distributions to stockholders in cash and property except own stock	5,621	8,767	28,091	25,876	8,042	1,611	3,548	2,352	2,835	38,750	33,594

Footnotes at end of table.

Table 4.1—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Transportation, communication, electric, gas, and sanitary services—Continued		Wholesale and retail trade								
			Total	Wholesale trade				Retail trade			
	Communication	Electric, gas, and sanitary services		Total	Groceries and related products	Machinery, equipment, and supplies	Miscellaneous wholesale trade	Total	Building materials, hardware, and farm equipment	General merchandise stores	Food stores
	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
RETURNS WITH AND WITHOUT NET INCOME											
Number of returns	853	833	94,024	28,364	3,302	3,428	21,634	65,586	5,919	2,849	4,819
Total receipts	89,723	122,165	41,489,458	18,157,632	3,832,411	1,307,048	13,018,173	23,309,380	2,459,412	722,979	3,310,342
Business receipts	85,102	120,774	40,948,795	17,938,575	3,816,497	1,279,345	12,842,733	22,987,860	2,406,479	712,881	3,287,687
Dividends, domestic corporations	18	-	4,208	2,171	385	148	1,638	2,030	239	91	163
Dividends, foreign corporations	-	-	36	21	2	11	8	15	8	-	-
Interest on Governemtnt obligations:											
United States	97	2	3,517	1,332	138	64	1,130	2,185	693	118	15
State and local	1	-	2,494	2,283	212	196	1,875	211	5	50	22
Other interest	531	344	51,949	18,619	1,738	2,356	14,525	33,288	7,576	1,683	1,951
Rents	213	136	82,559	26,651	1,066	4,594	20,991	55,897	5,431	1,973	5,007
Royalties	-	-	432	23	-	20	3	409	107	-	67
Net short-term capital gain reduced by net long-term capital loss	-	-	669	23	-	20	3	646	97	-	-
Net long-term capital gain reduced by net short-term capital loss	3,532	314	44,567	7,018	275	463	6,280	37,549	7,661	1,143	525
Net gain, noncapital assets	30	511	12,419	2,921	190	486	2,245	9,498	1,586	433	1,356
Other receipts	199	84	337,813	157,995	11,908	19,345	126,742	179,792	29,530	4,607	13,549
Total deductions	91,976	115,948	40,634,297	17,732,327	3,776,538	1,275,312	12,680,477	22,880,217	2,391,070	698,940	3,253,244
Cost of sales and operations	38,200	65,714	30,803,710	14,286,792	3,187,607	890,157	10,209,028	16,501,103	1,819,222	455,520	2,583,745
Compensation of officers	11,437	15,263	1,565,770	641,592	85,492	78,598	477,502	923,267	109,194	36,180	74,311
Repairs	-	1	146,198	49,471	13,166	2,371	33,934	96,548	7,002	3,321	13,003
Bad debts	824	118	89,729	40,204	5,399	4,692	30,113	49,392	10,331	1,839	1,435
Rent	2,272	1,160	587,378	132,108	14,226	13,446	104,436	455,195	22,437	16,768	39,347
Taxes	4,201	3,899	599,694	223,108	35,439	16,395	171,274	376,219	37,184	12,990	40,760
Interest	4,065	1,490	244,810	79,197	10,110	9,339	59,748	165,451	17,611	4,857	8,847
Contributions	57	44	9,070	4,041	524	351	3,166	5,018	634	153	579
Amortization	714	19	2,771	497	70	77	350	2,274	175	98	91
Depreciation	8,926	7,380	394,597	138,600	26,698	14,878	97,024	255,705	23,443	12,693	29,976
Depletion	-	-	1,094	137	23	4	110	957	359	-	3
Advertising	440	375	333,764	56,705	6,567	7,828	42,310	276,885	19,093	17,540	33,815
Pension, profit-sharing, stock bonus, annuity plans.	211	62	85,071	51,436	6,114	6,249	39,073	33,625	3,426	1,478	2,965
Other employee benefit plans	306	127	35,772	15,166	3,455	1,400	10,311	20,606	2,117	565	3,014
Net loss, noncapital assets	20	138	8,460	1,760	364	51	1,345	6,700	152	79	175
Other deductions	20,303	20,158	5,726,409	2,011,513	381,284	229,476	1,400,753	3,711,272	318,690	134,859	421,178
Total receipts less total deductions	[1]2,253	6,217	855,161	425,305	55,873	31,736	337,696	429,163	68,342	24,039	57,098
Net income (less deficit)	[1]2,254	6,217	852,667	423,022	55,661	31,540	335,821	428,952	68,337	23,989	57,076
Net income	10,162	8,682	1,142,396	497,937	64,390	49,980	383,567	643,766	80,868	35,044	70,806
Deficit	12,416	2,465	289,729	74,915	8,729	18,440	47,746	214,814	12,531	11,055	13,730
Income tax	-	-	682	1	1	-	-	681	143	-	-
Distributions to stockholders in cash and property except own stock	3,061	2,113	378,711	174,426	30,197	17,501	126,728	204,212	24,280	8,791	19,257
RETURNS WITH NET INCOME											
Number of returns	493	517	63,756	20,905	2,413	2,097	16,395	42,777	4,100	1,941	3,326
Total receipts	47,987	98,842	33,919,418	15,998,929	3,158,515	1,049,918	11,790,496	17,898,043	2,068,270	623,835	2,748,134
Business receipts	43,761	97,697	33,469,893	15,810,532	3,144,048	1,029,414	11,637,070	17,637,001	2,023,170	616,995	2,728,445
Dividends, domestic corporations	10	-	3,586	2,022	384	119	1,519	1,557	140	91	121
Dividends, foreign corporations	-	-	24	16	2	11	3	8	1	-	-
Interest on Government obligations:											
United States	97	-	2,990	1,080	138	61	881	1,910	507	106	15
State and local	1	-	2,460	2,249	212	163	1,874	211	5	50	22
Other interest	483	315	42,942	16,557	1,619	1,740	13,198	26,343	6,316	1,374	1,659
Rents	11	-	62,195	20,374	1,028	3,807	15,539	41,810	3,778	1,471	3,977
Royalties	-	-	377	23	-	20	3	354	52	-	67
Net short-term capital gain reduced by net long-term capital loss	-	-	614	23	-	20	3	591	42	-	-
Net long-term capital gain reduced by net short-term capital loss	3,532	244	41,595	6,480	210	463	5,807	35,115	7,586	315	525
Net gain, noncapital assets	30	509	10,378	2,261	165	325	1,771	8,117	1,372	382	1,353
Other receipts	62	77	282,364	137,312	10,709	13,775	112,828	145,026	25,301	3,051	11,950
Total deductions	37,824	90,160	32,774,562	15,498,743	3,093,913	999,775	11,405,055	17,254,066	1,987,397	588,741	2,677,306
Cost of sales and operations	14,114	50,114	25,167,790	12,602,977	2,627,472	723,774	9,251,731	12,548,998	1,525,668	398,984	2,146,674
Compensation of officers	8,769	12,966	1,256,449	544,833	66,359	59,413	419,061	710,705	89,277	28,984	59,741
Repairs	-	-	113,075	39,828	9,892	1,671	28,265	73,068	5,607	2,649	10,480
Bad debts	200	109	65,119	27,872	4,112	2,834	20,926	37,114	9,033	1,400	1,326
Rent	757	955	430,991	108,103	10,290	8,839	88,974	322,813	17,177	14,070	31,325
Taxes	2,217	3,175	481,513	199,423	29,628	11,994	157,801	281,723	30,097	10,733	33,374
Interest	748	765	163,269	61,629	7,400	6,373	47,856	101,478	12,227	3,623	5,662
Contributions	57	44	8,899	4,011	511	350	3,150	4,877	632	151	511
Amortization	3	3	1,524	291	55	56	180	1,233	165	28	63
Depreciation	4,287	5,438	294,405	113,369	20,352	10,189	82,828	180,744	18,052	11,161	23,495
Depletion	-	-	465	114	-	4	110	351	246	-	-
Advertising	132	276	244,744	45,798	5,780	5,497	34,521	198,772	15,834	10,304	26,099
Pension, profit-sharing, stock bonus, annuity plans.	76	43	77,817	48,054	5,525	5,921	36,608	29,753	3,100	1,327	2,520
Other employee benefit plans	145	72	28,470	12,744	2,445	1,019	9,280	15,726	1,876	344	2,742
Net loss, noncapital assets	1	138	2,093	748	46	33	669	1,345	119	64	158
Other deductions	6,318	16,062	4,437,939	1,688,949	304,046	161,808	1,223,095	2,745,366	258,287	104,919	333,136
Total receipts less total deductions	10,163	8,682	1,144,856	500,186	64,602	50,143	385,441	643,977	80,873	35,094	70,828
Net income	10,162	8,682	1,142,396	497,937	64,390	49,980	383,567	643,766	80,868	35,044	70,806
Income tax	-	-	682	1	1	-	-	681	143	-	-
Distributions to stockholders in cash and property except own stock	3,043	2,113	372,901	173,048	29,838	17,211	125,999	199,780	23,451	8,791	19,257

Footnotes at end of table.

Table 4.1—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Wholesale and retail trade—Continued					Finance, insurance, and real estate				
	Retail trade—Continued									
	Automotive dealers and service stations	Apparel and accessory stores	Furniture, home furnishings, and equipment stores	Eating and drinking places	Miscellaneous retail stores	Total	Banking	Credit agencies other than banks	Security and commodity brokers, dealers, exchanges, and services	Holding and other investment companies
RETURNS WITH AND WITHOUT NET INCOME	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
Number of returns	10,701	7,023	6,323	13,132	14,820	29,317	340	2,151	617	1,665
Total receipts	7,738,277	1,525,797	1,685,936	2,389,701	3,476,936	1,725,317	20,371	42,210	25,954	30,460
Business receipts	7,652,645	1,505,233	1,643,862	2,357,492	3,421,581	1,324,212	19,904	11,505	10,794	15,000
Dividends, domestic corporations	220	82	93	164	978	1,035	-	27	46	70
Dividends, foreign corporations	-	-	-	-	7	1	-	-	1	-
Interest on Government obligations:										
United States	619	262	286	59	133	1,929	-	95	228	256
State and local	86	30	1	10	7	352	-	6	4	-
Other interest	8,846	1,344	4,468	2,600	4,320	34,106	157	8,104	120	2,049
Rents	22,469	2,741	3,495	5,437	9,344	40,879	-	193	22	7
Royalties	27	-	-	208	-	338	-	163	-	127
Net short-term capital gain reduced by net long-term capital loss	27	-	-	522	-	626	-	15	15	234
Net long-term capital gain reduced by net short-term capital loss	3,756	44	1,252	9,868	13,300	46,899	-	17,071	22	9,843
Net gain, noncapital assets	1,849	55	498	1,602	2,119	228,385	303	1,358	14,531	780
Other receipts	47,733	15,506	31,981	11,739	25,147	46,555	7	3,673	171	2,094
Total deductions	7,674,714	1,490,546	1,648,404	2,345,284	3,378,015	1,580,750	19,122	30,315	25,742	20,157
Cost of sales and operations	6,279,063	946,271	1,041,945	1,048,929	2,326,408	299,323	-	804	-	102
Compensation of officers	169,404	88,873	102,242	135,484	207,579	314,669	5,831	4,262	5,349	3,938
Repairs	16,147	5,281	7,665	27,413	16,716	9,333	192	116	59	109
Bad debts	15,681	3,888	7,795	2,203	6,220	12,524	4	1,179	338	35
Rent	73,584	63,281	45,886	111,321	82,571	39,458	1,102	736	874	345
Taxes	75,227	30,101	28,724	90,549	60,684	62,358	1,081	2,539	956	1,615
Interest	70,654	9,737	13,173	23,529	17,043	91,377	30	3,926	654	2,157
Contributions	814	474	540	588	1,236	1,726	8	17	14	2
Amortization	441	236	92	785	356	1,135	58	47	100	74
Depreciation	48,216	14,865	17,937	69,027	39,548	40,136	346	889	686	567
Depletion	158	-	-	298	139	97	-	-	3	9
Advertising	62,139	30,655	44,293	33,773	35,577	40,670	189	505	98	99
Pension, profit-sharing, stock bonus, annuity plans	7,809	2,763	3,382	3,893	7,909	15,151	66	259	750	171
Other employee benefit plans	4,819	1,375	1,982	3,432	3,302	5,242	41	145	25	6
Net loss, noncapital assets	966	142	24	3,183	1,979	4,578	-	180	31	1,536
Other deductions	849,592	292,604	332,724	790,877	570,748	642,973	10,174	14,711	15,805	9,392
Total receipts less total deductions	63,563	35,251	37,532	44,417	98,921	144,567	1,249	11,895	212	10,303
Net income (less deficit)	63,477	35,221	37,531	44,407	98,914	144,215	1,249	11,889	208	10,303
Net income	108,446	64,546	57,861	97,576	128,619	240,242	1,483	21,715	3,264	15,018
Deficit	44,969	29,325	20,330	53,169	29,705	96,027	234	9,826	3,056	4,715
Income tax	-	-	-	23	515	863	-	700	-	-
Distributions to stockholders in cash and property except own stock	31,671	25,898	15,905	35,422	42,988	111,675	2,876	9,770	1,698	6,134
RETURNS WITH NET INCOME										
Number of returns	6,961	4,637	4,161	7,594	10,057	16,116	305	1,334	148	750
Total receipts	5,495,222	1,223,474	1,200,217	1,699,534	2,839,357	1,307,480	12,426	36,800	17,921	30,049
Business receipts	5,435,547	1,206,731	1,165,241	1,672,829	2,788,043	1,000,275	12,108	7,937	4,946	14,953
Dividends, domestic corporations	188	56	90	152	719	940	-	25	17	53
Dividends, foreign corporations	-	-	-	-	7	1	-	-	1	-
Interest on Government obligations:										
United States	572	234	286	59	131	1,839	-	95	226	256
State and local	86	30	1	10	7	227	-	6	-	-
Other interest	6,074	1,493	3,307	2,362	3,758	27,754	8	7,091	90	1,968
Rents	15,863	1,705	2,189	4,499	8,328	25,983	-	105	22	7
Royalties	27	-	-	208	-	291	-	163	-	127
Net short-term capital gain reduced by net long-term capital loss	27	-	-	522	-	489	-	15	15	216
Net long-term capital gain reduced by net short-term capital loss	3,737	31	1,252	8,380	13,289	44,774	-	16,531	22	9,822
Net gain, noncapital assets	1,330	44	437	1,517	1,682	177,661	303	1,358	12,557	662
Other receipts	31,771	13,150	27,414	8,996	23,393	27,246	7	3,474	25	1,985
Total deductions	5,386,690	1,158,898	1,142,355	1,601,948	2,710,731	1,067,011	10,943	15,079	14,657	15,031
Cost of sales and operations	4,389,931	750,643	714,458	738,154	1,884,486	201,197	-	347	-	102
Compensation of officers	128,102	67,152	77,098	99,325	161,026	230,210	2,653	2,700	3,348	3,891
Repairs	12,369	3,972	5,816	18,508	13,667	6,065	120	56	42	109
Bad debts	10,371	3,108	6,069	858	4,949	7,478	4	311	4	35
Rent	51,462	45,290	30,197	70,186	63,106	27,830	888	422	495	345
Taxes	55,282	23,392	20,193	62,805	45,847	40,433	422	1,612	469	823
Interest	42,002	6,418	6,771	12,055	12,720	41,703	-	1,704	357	749
Contributions	803	474	538	573	1,195	1,658	8	17	14	2
Amortization	325	34	50	328	240	807	58	29	58	57
Depreciation	33,645	10,071	12,990	40,895	30,435	23,085	201	401	229	331
Depletion	3	-	-	96	6	65	-	-	-	6
Advertising	42,236	22,989	29,417	24,844	27,049	28,505	185	82	80	89
Pension, profit-sharing, stock bonus, annuity plans	6,913	2,474	3,000	3,656	6,763	12,933	66	245	727	171
Other employee benefit plans	3,333	934	1,497	1,924	3,076	4,096	41	62	25	6
Net loss, noncapital assets	202	109	22	594	77	512	-	3	-	151
Other deductions	609,711	221,838	234,239	527,147	456,089	440,434	6,297	7,088	8,809	8,164
Total receipts less total deductions	108,532	64,576	57,862	97,586	128,626	240,469	1,483	21,721	3,264	15,018
Net income	108,446	64,546	57,861	97,576	128,619	240,242	1,483	21,715	3,264	15,018
Income tax	-	-	-	23	515	863	-	700	-	-
Distributions to stockholders in cash and property except own stock	31,293	25,718	15,022	33,999	42,249	107,190	700	9,770	1,634	6,134

Footnotes at end of table.

Table 4.1—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Finance, insurance, and real estate—Continued			Services							Nature of business not allocable
	Insurance carriers	Insurance agents, brokers, and service	Real estate	Total	Hotels and other lodging places	Personal services	Business services	Automobile services, and miscellaneous repair services	Amusement and recreation services	Other services	
	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)
RETURNS WITH AND WITHOUT NET INCOME											
Number of returns	389	6,735	17,420	53,491	4,608	7,903	14,286	6,942	6,911	12,841	834
Total receipts	29,972	714,806	861,544	7,622,199	1,218,010	747,817	1,759,098	869,025	900,222	2,128,027	39,252
Business receipts	29,114	696,493	541,402	7,436,823	1,158,411	738,602	1,719,167	847,712	867,875	2,105,056	38,922
Dividends, domestic corporations	80	535	277	1,059	107	123	388	5	282	154	-
Dividends, foreign corporations	-	-	-	517	516	-	1	-	-	-	-
Interest on Government obligations:											
United States	105	823	422	2,552	1,155	26	296	18	307	750	-
State and local	135	173	34	715	349	30	1	300	6	29	-
Other interest	160	4,894	18,622	25,501	13,547	1,466	4,178	936	3,086	2,288	79
Rents	5	1,111	39,541	29,938	8,416	1,937	2,334	6,590	6,753	3,908	-
Royalties	-	-	48	1,111	777	-	262	-	52	20	-
Net short-term capital gain reduced by net long-term capital loss	-	-	362	1,230	621	-	-	-	281	328	-
Net long-term capital gain reduced by net short-term capital loss	128	3,166	16,669	39,162	12,198	681	8,416	6,475	7,918	3,474	-
Net gain, noncapital assets	1	481	210,931	13,800	4,882	1,571	3,371	1,657	1,589	730	-
Other receipts	244	7,130	33,236	69,791	17,031	3,381	20,684	5,332	12,073	11,290	251
Total deductions	26,205	643,476	815,733	7,426,874	1,239,131	723,787	1,705,063	837,947	874,247	2,046,699	41,915
Cost of sales and operations	2,455	175,577	120,385	3,805,693	610,677	373,049	1,007,116	464,275	425,234	925,342	29,471
Compensation of officers	7,217	157,677	130,395	1,021,477	35,410	80,424	187,406	91,742	101,604	524,891	1,290
Repairs	99	1,634	7,124	90,324	31,344	10,308	9,178	11,004	16,927	11,563	112
Bad debts	385	9,041	1,542	22,167	8,171	2,530	4,301	2,156	1,278	3,731	668
Rent	701	15,932	19,768	348,212	78,491	39,598	47,752	58,299	38,947	85,125	513
Taxes	751	12,992	42,424	263,933	69,404	27,112	46,380	26,453	34,590	59,994	629
Interest	129	4,596	79,885	139,086	62,752	9,859	12,449	10,928	19,920	23,178	348
Contributions	36	743	906	2,924	278	419	577	142	407	1,101	-
Amortization	92	408	356	2,726	318	141	1,043	275	247	702	37
Depreciation	556	10,544	26,548	304,969	100,148	37,840	44,073	39,419	43,637	39,852	1,460
Depletion	-	14	71	1,255	67	65	646	168	180	129	-
Advertising	618	7,777	31,384	91,908	18,451	10,503	16,283	9,504	26,688	10,479	495
Pension, profit-sharing, stock bonus, annuity plans	497	7,235	6,173	123,708	6,315	1,881	11,978	4,396	11,975	87,163	-
Other employee benefit plans	268	2,411	2,346	23,384	5,588	2,597	3,362	1,753	1,572	8,512	-
Net loss, noncapital assets	-	76	2,755	7,713	1,327	476	1,571	422	3,409	508	38
Other deductions	12,401	236,819	343,671	1,177,395	210,390	126,985	310,948	117,011	147,632	264,429	6,854
Total receipts less total deductions	3,767	71,330	45,811	195,325	[1]21,121	24,030	54,035	31,078	25,975	81,328	[1]2,663
Net income (less deficit)	3,632	71,157	45,777	194,610	[1]21,470	24,000	54,034	30,778	25,969	81,299	[1]2,663
Net income	4,087	77,849	116,826	448,582	61,908	41,354	104,021	42,723	73,750	124,826	2,076
Deficit	455	6,692	71,049	253,972	83,378	17,354	49,987	11,945	47,781	43,527	4,739
Income tax	-	-	163	530	530	-	-	-	-	-	-
Distributions to stockholders in cash and property except own stock	2,270	39,182	49,745	208,502	38,452	16,830	41,545	23,136	33,077	55,462	2,088
RETURNS WITH NET INCOME											
Number of returns	320	5,041	8,218	30,358	2,065	4,077	8,120	4,199	3,898	7,999	184
Total receipts	26,527	577,901	605,856	5,316,537	504,445	532,744	1,421,713	633,942	700,832	1,522,861	36,023
Business receipts	25,851	562,029	372,451	5,194,273	482,797	525,485	1,392,348	614,350	674,463	1,504,830	35,773
Dividends, domestic corporations	75	533	237	871	54	122	320	5	281	89	-
Dividends, foreign corporations	-	-	-	13	12	-	1	-	-	-	-
Interest on Government obligations:											
United States	102	756	404	1,270	150	26	290	4	297	503	-
State and local	18	173	30	399	33	30	1	300	6	29	-
Other interest	105	4,615	13,877	11,437	1,092	1,304	3,608	881	2,898	1,654	4
Rents	5	1,110	24,734	15,927	272	1,128	1,816	6,059	4,911	1,741	-
Royalties	-	-	1	334	-	-	262	-	52	20	-
Net short-term capital gain reduced by net long-term capital loss	-	-	243	805	613	-	-	-	172	20	-
Net long-term capital gain reduced by net short-term capital loss	128	3,125	15,146	33,691	10,920	206	6,077	6,323	6,840	3,325	-
Net gain, noncapital assets	1	392	162,388	8,723	1,410	1,407	2,244	1,526	1,429	707	-
Other receipts	242	5,168	16,345	48,794	7,092	3,036	14,746	4,494	9,483	9,943	246
Total deductions	22,422	499,879	489,000	4,867,556	442,504	491,360	1,317,691	590,919	627,076	1,398,006	33,947
Cost of sales and operations	1,102	120,285	79,361	2,550,547	204,798	261,535	828,751	343,487	300,507	611,469	26,005
Compensation of officers	6,693	125,366	85,559	767,022	23,714	56,372	140,126	69,745	92,670	384,395	1,156
Repairs	98	1,409	4,231	53,690	14,558	6,863	5,798	7,506	10,882	8,083	74
Bad debts	325	5,589	1,210	12,736	2,630	2,021	2,959	1,448	1,108	2,570	320
Rent	657	12,799	12,224	209,910	41,793	23,981	32,066	25,928	27,974	58,168	432
Taxes	692	10,828	25,587	169,675	28,693	18,504	36,618	19,247	24,780	41,833	401
Interest	113	3,534	35,246	58,731	18,902	5,309	6,375	6,984	9,718	11,443	111
Contributions	36	735	846	2,767	179	382	556	142	407	1,101	-
Amortization	92	380	133	1,183	78	75	326	143	96	465	22
Depreciation	535	7,325	14,063	165,788	34,446	23,825	28,414	29,981	23,285	25,837	426
Depletion	-	-	59	1,065	6	65	646	168	180	-	-
Advertising	613	6,502	20,954	54,917	6,823	7,811	8,852	6,337	18,890	6,204	474
Pension, profit-sharing, stock bonus, annuity plans	456	5,898	5,370	91,227	667	1,479	10,262	3,806	11,619	63,394	-
Other employee benefit plans	268	1,930	1,764	14,438	644	2,025	2,549	1,483	1,485	6,252	-
Net loss, noncapital assets	-	30	328	2,307	389	73	109	173	1,443	120	-
Other deductions	10,742	197,269	202,065	711,553	64,184	81,040	213,284	74,341	102,032	176,672	4,526
Total receipts less total deductions	4,105	78,022	116,856	448,981	61,941	41,384	104,022	43,023	73,756	124,855	2,076
Net income	4,087	77,849	116,826	448,582	61,908	41,354	104,021	42,723	73,750	124,826	2,076
Income tax	-	-	163	530	530	-	-	-	-	-	-
Distributions to stockholders in cash and property except own stock	2,073	38,989	47,890	195,882	29,433	16,802	40,756	22,651	32,266	53,974	2,088

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

[1]Negative amount.

NOTE: Estimates are rounded and may not add to totals. "Tobacco manufactures" and "Wholesale and retail trade not allocable" are not shown separately because of high sampling variability; however, the data are included in the appropriate totals.

See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 4.2—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industrial division, size of business receipts	Number of returns	Receipts— Total	Receipts— Business	Cost of sales and operations	Depreciation	Net income (less deficit)
All industrial divisions						
Total	257,475	77,631,396	76,097,159	54,362,453	1,436,919	1,851,508
Under $5,000	28,723	108,244	24,645	19,618	18,977	[1]122,629
$5,000 under $10,000	8,676	71,013	51,797	27,597	12,451	[1]25,172
$10,000 under $25,000	21,079	385,709	314,677	148,148	35,297	[1]42,991
$25,000 under $50,000	24,828	965,312	876,046	402,684	51,205	1,597
$50,000 under $100,000	40,321	3,042,841	2,885,573	1,426,859	122,890	38,875
$100,000 under $200,000	46,699	6,802,418	6,630,574	3,673,775	195,309	213,295
$200,000 under $500,000	49,909	15,912,509	15,623,756	9,919,292	375,392	438,453
$500,000 under $1,000,000	22,291	15,719,762	15,479,811	11,192,691	261,378	455,595
$1,000,000 under $5,000,000	14,059	26,228,736	25,923,244	20,446,842	293,314	708,265
$5,000,000 or more	846	8,394,852	8,287,036	7,104,947	70,706	186,220
Mining						
Total	1,857	593,637	577,278	328,321	40,209	26,055
Under $5,000	379	1,024	222	644	224	[1]3,203
$5,000 under $10,000	379	6,976	6,333	4,338	716	[1]2,666
$10,000 under $25,000						
$25,000 under $50,000	193	10,860	10,675	5,210	877	[1]2,295
$50,000 under $100,000						
$100,000 under $200,000	227	34,029	33,018	19,979	1,569	[1]2,237
$200,000 under $500,000	431	157,904	152,606	81,604	9,679	9,348
$500,000 under $1,000,000	164	129,080	127,347	67,487	9,654	10,919
$1,000,000 under $5,000,000	84	209,371	205,275	118,540	15,582	12,630
$5,000,000 or more	4	44,393	41,802	30,519	1,908	3,559
Manufacturing						
Total	29,980	12,140,257	12,025,596	8,718,985	232,234	371,743
Under $5,000	2,473	13,860	2,207	2,531	1,949	[1]19,034
$5,000 under $10,000	464	3,528	3,435	2,307	766	[1]1,873
$10,000 under $25,000	1,396	26,223	23,979	18,593	1,267	[1]10,328
$25,000 under $50,000	2,372	89,816	88,834	56,232	3,654	[1]8,534
$50,000 under $100,000	3,917	296,658	294,026	178,480	9,217	[1]5,013
$100,000 under $200,000	6,208	906,237	897,323	567,953	24,366	18,434
$200,000 under $500,000	6,815	2,119,028	2,099,521	1,403,420	56,961	43,861
$500,000 under $1,000,000	3,735	2,631,451	2,612,621	1,871,754	54,246	95,869
$1,000,000 under $5,000,000	2,449	4,789,558	4,754,678	3,570,828	65,658	211,103
$5,000,000 or more	131	1,263,898	1,248,972	1,046,887	14,150	47,258
Wholesale and retail trade — Total						
Total	94,024	41,489,458	40,948,795	30,803,710	394,597	852,667
Under $5,000	4,251	33,782	5,279	5,047	2,481	[1]3,848
$5,000 under $10,000	1,199	9,117	8,710	5,222	1,169	[1]5,512
$10,000 under $25,000	3,579	76,007	63,196	37,851	3,072	[1]2,592
$25,000 under $50,000	6,192	238,499	229,038	117,508	7,005	[1]9,292
$50,000 under $100,000	13,755	1,043,865	1,015,008	555,737	24,699	[1]5,081
$100,000 under $200,000	19,399	2,866,923	2,827,549	1,685,357	45,056	66,441
$200,000 under $500,000	24,101	7,788,885	7,677,568	5,119,511	102,747	192,591
$500,000 under $1,000,000	12,734	9,026,615	8,904,968	6,607,669	83,017	212,529
$1,000,000 under $5,000,000	8,261	15,198,376	15,039,793	12,146,747	102,756	315,354
$5,000,000 or more	541	5,207,389	5,177,686	4,523,061	22,595	92,077
Wholesale and retail trade—Continued — Retail trade						
Total	65,586	23,309,380	22,987,860	16,501,103	255,705	428,952
Under $5,000	2,614	13,280	3,567	3,828	2,063	[1]2,741
$5,000 under $10,000	707	5,247	4,972	3,004	696	[1]2,219
$10,000 under $25,000	2,217	45,528	39,424	26,504	1,900	[1]5,035
$25,000 under $50,000	4,491	173,687	168,645	96,185	5,143	[1]11,258
$50,000 under $100,000	11,127	847,025	827,886	478,563	19,955	[1]5,822
$100,000 under $200,000	15,137	2,227,075	2,198,733	1,334,570	36,216	40,677
$200,000 under $500,000	17,424	5,551,724	5,471,004	3,573,498	77,638	128,496
$500,000 under $1,000,000	7,427	5,252,694	5,181,259	3,760,775	48,327	112,949
$1,000,000 under $5,000,000	4,201	7,345,740	7,261,643	5,708,567	51,976	144,080
$5,000,000 or more	237	1,847,380	1,830,727	1,515,609	11,791	29,825
Services						
Total	53,491	7,622,199	7,436,823	3,805,693	304,969	194,610
Under $5,000	6,881	29,632	8,701	5,250	4,503	[1]27,894
$5,000 under $10,000	3,032	26,690	22,793	8,414	3,857	[1]5,737
$10,000 under $25,000	6,461	114,557	110,708	43,108	10,543	[1]13,219
$25,000 under $50,000	7,661	303,907	288,201	119,306	18,158	[1]9,884
$50,000 under $100,000	10,582	784,410	768,805	332,617	37,763	19,903
$100,000 under $200,000	9,361	1,338,174	1,312,161	566,776	57,756	66,450
$200,000 under $500,000	7,173	2,225,070	2,199,414	1,036,304	83,271	99,281
$500,000 under $1,000,000	1,688	1,114,399	1,098,429	624,818	43,636	39,441
$1,000,000 under $5,000,000	625	1,149,998	1,126,161	709,628	29,776	23,400
$5,000,000 or more	24	535,362	501,450	359,472	15,706	2,869

Industrial division, size of business receipts	Number of returns	Receipts— Total	Receipts— Business	Cost of sales and operations	Depreciation	Net income (less deficit)
Agriculture, forestry, and fishery						
Total	11,634	1,915,731	1,788,321	1,318,948	113,492	[1]26,010
Under $5,000	1,811	7,571	1,482	2,982	2,844	[1]16,565
$5,000 under $10,000	561	6,243	4,271	7,056	3,105	[1]10,192
$10,000 under $25,000	1,488	34,323	23,655	16,133	4,765	[1]4,931
$25,000 under $50,000	1,741	74,219	61,827	38,379	9,470	[1]2,438
$50,000 under $100,000	2,219	185,685	157,662	87,908	22,165	1,698
$100,000 under $200,000	1,770	262,259	245,966	140,014	19,805	5,901
$200,000 under $500,000	1,545	520,356	486,843	343,485	30,973	[1]4,687
$500,000 under $1,000,000	275	215,703	206,111	164,015	10,284	755
$1,000,000 under $5,000,000	207	441,837	434,226	362,299	8,726	3,658
$5,000,000 or more	13	167,535	166,278	156,677	1,355	791
Contract construction						
Total	26,066	9,661,472	9,548,215	7,498,747	176,644	251,421
Under $5,000	1,982	9,555	2,408	1,757	889	[1]3,850
$5,000 under $10,000	427	3,537	3,487	1,051	278	463
$10,000 under $25,000	1,464	24,641	23,897	14,141	1,080	[1]3,475
$25,000 under $50,000	2,301	86,866	84,743	47,583	4,724	799
$50,000 under $100,000	3,869	292,699	286,963	190,208	9,653	[1]4,067
$100,000 under $200,000	5,041	749,372	741,977	494,612	19,787	21,562
$200,000 under $500,000	6,198	1,966,728	1,948,260	1,438,941	43,472	38,577
$500,000 under $1,000,000	2,735	1,924,841	1,907,479	1,487,942	41,644	61,747
$1,000,000 under $5,000,000	1,930	3,601,076	3,563,767	2,957,169	44,787	108,897
$5,000,000 or more	115	1,002,157	985,234	865,343	10,330	30,768
Transportation, communication, electric, gas, and sanitary services						
Total	10,272	2,444,073	2,408,997	1,559,255	133,178	39,470
Under $5,000	995	4,013	1,511	1,223	3,632	[1]4,935
$5,000 under $10,000	334	3,633	2,396	2,006	1,854	[1]1,511
$10,000 under $25,000	1,307	20,569	20,321	10,669	8,286	[1]13,208
$25,000 under $50,000	1,072	44,656	41,160	16,401	3,319	3,979
$50,000 under $100,000	1,412	106,681	104,658	56,918	10,996	[1]3,193
$100,000 under $200,000	1,890	255,418	250,458	146,183	19,451	1,523
$200,000 under $500,000	2,183	708,784	700,729	401,145	41,436	17,629
$500,000 under $1,000,000	639	450,432	443,129	292,959	15,321	10,020
$1,000,000 under $5,000,000	419	704,259	700,149	524,763	24,361	21,558
$5,000,000 or more	14	145,628	144,486	106,988	4,522	7,608
Wholesale trade						
Total	28,364	18,157,632	17,938,575	14,286,792	138,600	423,022
Under $5,000	1,637	20,502	1,712	1,219	418	[1]1,107
$5,000 under $10,000	492	3,870	3,738	2,218	473	[1]3,293
$10,000 under $25,000	1,362	30,479	23,772	11,347	1,172	2,443
$25,000 under $50,000	1,701	64,812	60,393	21,323	1,862	1,966
$50,000 under $100,000	2,628	196,840	187,122	77,174	4,744	741
$100,000 under $200,000	4,193	630,462	619,439	344,773	8,645	25,369
$200,000 under $500,000	6,677	2,237,161	2,206,564	1,546,013	25,109	64,095
$500,000 under $1,000,000	5,306	3,773,921	3,723,709	2,846,894	34,690	99,580
$1,000,000 under $5,000,000	4,055	7,839,576	7,765,167	6,428,379	50,683	170,976
$5,000,000 or more	304	3,360,009	3,346,959	3,007,452	10,804	62,252
Finance, insurance, and real estate						
Total	29,317	1,725,317	1,324,212	299,323	40,136	144,215
Under $5,000	9,442	8,560	2,835	184	2,237	[1]42,950
$5,000 under $10,000	2,519	17,080	5,612	1,246	1,203	[1]931
$10,000 under $25,000	4,978	81,483	41,642	2,919	4,971	9,889
$25,000 under $50,000	3,399	124,379	79,319	5,075	4,566	29,137
$50,000 under $100,000	4,407	322,865	248,613	18,650	7,702	36,432
$100,000 under $200,000	2,722	379,543	311,664	47,439	7,441	33,783
$200,000 under $500,000	1,464	425,754	358,815	94,882	6,853	41,853
$500,000 under $1,000,000	320	227,241	179,727	76,047	3,576	24,315
$1,000,000 under $5,000,000	63	109,922	74,857	36,881	1,447	11,397
$5,000,000 or more	4	28,490	21,128	16,000	140	1,290

[1]Deficit exceeds income.

NOTE: "Wholesale and retail trade not allocable" and "Nature of business not allocable" are not listed separately because of high sampling variability; however, they are included in the appropriate totals.

Estimates are rounded and may not add to totals.

For "Finance, insurance, and real estate," data are distributed by size of "Total receipts" rather than "Business receipts."

See text for explanatory statements and "Description of the Samples and Limitations of the Data."

SMALL BUSINESS CORPORATIONS WITH RENT DEDUCTION

Table 4.3—RECEIPTS, TOTAL DEDUCTIONS, AND RENT DEDUCTION, BY INDUSTRIAL DIVISION AND SIZE OF RENT DEDUCTION

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry, size of rent deduction	Number of returns	Business receipts	Total deductions	Rent deduction	Rent deduction as a percent of total deductions
	(1)	(2)	(3)	(4)	(5)
ALL SIZES					
All industrial divisions	168,059	60,083,152	59,669,022	1,279,238	2.1
Agriculture, forestry, and fishery	4,997	1,143,908	1,234,926	46,313	3.8
Mining	924	420,530	412,923	6,204	1.5
Contract construction	14,023	6,621,226	6,513,616	53,148	0.8
Manufacturing	20,193	8,878,057	8,706,965	154,831	1.8
Transportation, communication, electric, gas, and sanitary services	5,772	1,601,977	1,605,505	43,181	2.7
Wholesale and retail trade	74,012	34,183,899	33,910,353	587,378	1.7
Wholesale trade	21,393	14,246,121	14,083,300	132,108	0.9
Retail trade	52,615	19,927,856	19,817,315	455,195	2.3
Wholesale and retail trade not allocable	4	9,922	9,738	75	0.8
Finance, insurance, and real estate	11,576	1,149,768	1,222,706	39,458	3.2
Services	36,367	6,053,017	6,031,057	348,212	5.8
$1 under $2,000					
All industrial divisions	51,654	9,461,054	9,451,425	48,676	0.5
Agriculture, forestry, and fishery	2,045	234,528	257,631	1,579	0.6
Mining	567	160,877	155,511	385	0.2
Contract construction	7,242	1,877,874	1,850,585	6,411	0.3
Manufacturing	5,370	1,194,849	1,187,244	4,995	0.4
Transportation, communication, electric, gas, and sanitary services	2,426	376,161	377,773	2,133	0.6
Wholesale and retail trade	17,100	4,538,783	4,502,843	16,812	0.4
Wholesale trade	6,703	2,529,497	2,491,951	6,503	0.3
Retail trade	10,396	2,007,629	2,009,320	10,308	0.5
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	5,622	265,045	301,143	5,822	1.9
Services	11,155	812,060	817,163	10,458	1.3
$2,000 under $5,000					
All industrial divisions	52,528	12,078,258	11,954,048	175,643	1.5
Agriculture, forestry, and fishery	1,046	232,774	241,101	3,506	1.5
Mining	204	70,674	67,138	656	1.0
Contract construction	4,335	1,913,414	1,884,338	14,136	0.8
Manufacturing	6,251	1,423,863	1,371,882	21,372	1.6
Transportation, communication, electric, gas, and sanitary services	1,699	321,932	328,381	5,687	1.7
Wholesale and retail trade	23,171	6,409,456	6,369,380	78,631	1.2
Wholesale trade	7,144	2,929,185	2,907,112	23,073	0.8
Retail trade	16,027	3,480,271	3,462,268	55,558	1.6
Wholesale and retail trade not allocable	-	-	-	-	-
Finance, insurance, and real estate	4,171	460,872	469,219	13,204	2.8
Services	11,604	1,239,718	1,217,241	38,228	3.1
$5,000 under $10,000					
All industrial divisions	33,884	12,191,283	12,047,884	237,474	2.0
Agriculture, forestry, and fishery	874	262,799	273,475	6,138	2.2
Mining	82	53,052	54,539	558	1.0
Contract construction	1,674	1,437,074	1,413,572	11,300	0.8
Manufacturing	4,265	1,513,934	1,479,217	30,123	2.0
Transportation, communication, electric, gas, and sanitary services	698	271,115	270,884	5,005	1.8
Wholesale and retail trade	18,037	7,344,217	7,271,872	126,771	1.7
Wholesale trade	3,933	2,903,451	2,869,672	27,486	1.0
Retail trade	14,104	4,440,766	4,402,200	99,285	2.3
Wholesale and retail trade not allocable	-	-	-	-	-
Finance, insurance, and real estate	1,175	199,582	197,980	7,593	3.8
Services	7,057	1,085,172	1,062,274	49,777	4.7
$10,000 under $20,000					
All industrial divisions	17,680	10,933,679	10,878,995	246,269	2.3
Agriculture, forestry, and fishery	378	109,212	119,351	5,347	4.5
Mining	(*)	(*)	(*)	(*)	(*)
Contract construction	525	727,922	717,026	6,893	1.0
Manufacturing	2,667	1,966,618	1,949,293	37,628	1.9
Transportation, communication, electric, gas, and sanitary services	485	186,144	188,813	6,903	3.7
Wholesale and retail trade	9,542	6,894,743	6,860,739	134,099	2.0
Wholesale trade	2,603	2,977,344	2,945,752	36,213	1.2
Retail trade	6,939	3,916,376	3,913,967	97,874	2.5
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	462	118,416	124,947	5,905	4.7
Services	3,596	916,578	903,598	49,092	5.4
$20,000 or more					
All industrial divisions	12,314	15,418,878	15,336,670	571,176	3.7
Agriculture, forestry, and fishery	653	304,595	343,368	29,743	8.7
Mining	46	121,881	120,507	4,203	3.5
Contract construction	248	664,942	648,095	14,408	2.2
Manufacturing	1,641	2,778,793	2,719,329	60,713	2.2
Transportation, communication, electric, gas, and sanitary services	464	446,625	439,654	23,453	5.3
Wholesale and retail trade	6,162	8,996,700	8,905,519	231,065	2.6
Wholesale trade	1,011	2,906,644	2,868,813	38,833	1.4
Retail trade	5,149	6,082,814	6,029,560	192,170	3.2
Wholesale and retail trade not allocable	2	7,242	7,146	62	0.9
Finance, insurance, and real estate	146	105,853	129,417	6,934	5.4
Services	2,954	1,999,489	2,030,781	200,657	9.9

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: "Nature of business not allocable" is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 4.4—STOCKHOLDERS, BUSINESS RECEIPTS, NET INCOME, AND NET WORTH, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Number of stockholders and item	All industrial divisions			Agriculture, forestry, and fishery			Mining			Contract construction		
	Total	Size of total assets		Total	Size of total assets		Total	Size of total assets		Total	Size of total assets	
		Under $1,000,000	$1,000,000 or more		Under $1,000,000	$1,000,000 or more		Under $1,000,000	$1,000,000 or more		Under $1,000,000	$1,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
TOTAL ACTIVE SMALL BUSINESS CORPORATION RETURNS												
Number	257,475	254,297	3,134	11,634	11,393	239	1,857	1,787	72	26,066	25,602	461
Number of stockholders	656,770	643,282	13,488	39,310	38,202	1,108	4,903	4,592	311	60,797	59,043	1,754
Business receipts	76,097,159	65,673,339	10,423,820	1,788,321	1,427,770	360,551	577,278	412,518	164,760	9,548,215	7,868,929	1,679,286
Net income (less deficit)	1,851,508	1,562,098	289,410	[1]26,010	[1]20,453	[1]5,557	26,055	12,437	13,618	251,421	195,900	55,521
Net worth	11,629,910	9,460,059	2,169,851	655,780	571,976	83,804	178,043	89,270	88,773	1,089,756	903,960	185,796
Returns With 1 Stockholder												
Number	74,580	74,131	449	2,212	2,184	28	565	554	11	7,969	7,897	72
Business receipts	15,538,092	14,141,433	1,396,659	240,795	219,729	21,066	119,767	89,623	30,144	1,887,121	1,710,477	176,644
Net income (less deficit)	108,270	103,940	4,330	[1]14,944	[1]9,910	[1]5,034	[1]6,212	[1]8,119	1,907	36,124	29,698	6,426
Net worth	1,929,689	1,211,715	717,974	44,152	34,283	9,869	20,729	[1]4,889	25,618	148,679	128,538	20,141
Distribution to stockholders in cash and property	191,397	158,627	32,770	6,262	6,243	19	547	429	118	21,040	18,406	2,634
Returns With 2 Stockholders												
Number	83,539	82,996	543	2,341	2,302	39	564	548	16	9,496	9,399	97
Business receipts	21,331,202	19,557,808	1,773,394	315,758	227,582	88,176	103,410	70,206	33,204	3,113,897	2,705,001	408,896
Net income (less deficit)	418,290	382,695	35,595	[1]19,203	[1]16,373	[1]2,830	7,400	6,926	474	67,923	59,991	7,932
Net worth	2,698,799	2,476,369	222,430	57,923	53,247	4,676	40,719	22,789	17,930	303,071	275,429	27,642
Distribution to stockholders in cash and property	249,196	226,088	23,108	1,644	1,201	443	9,266	8,136	1,130	34,409	29,894	4,515
Returns With 3 Stockholders												
Number	46,233	45,768	465	2,629	2,604	25	301	296	5	4,326	4,249	77
Business receipts	14,853,499	13,439,457	1,414,042	486,674	452,862	33,812	137,502	125,896	11,606	1,802,392	1,572,467	229,925
Net income (less deficit)	336,234	300,740	35,494	[1]18,209	[1]17,039	[1]1,170	5,575	3,415	2,160	53,916	47,008	6,908
Net worth	2,152,361	1,965,188	187,173	131,804	127,799	4,005	32,356	27,278	5,078	224,586	199,702	24,884
Distribution to stockholders in cash and property	177,682	160,180	17,502	664	342	322	2,384	1,340	1,044	28,912	26,331	2,581
Returns With 4 Stockholders												
Number	27,916	27,468	448	1,952	1,915	37	212	202	10	2,656	2,592	64
Business receipts	10,292,572	8,861,618	1,430,954	271,839	238,695	33,144	102,780	77,460	25,320	1,152,538	944,802	207,736
Net income (less deficit)	372,445	322,893	49,552	6,887	6,819	68	9,394	6,002	3,392	34,122	26,592	7,530
Net worth	1,863,542	1,654,397	209,145	149,838	141,956	7,882	22,650	17,003	5,647	150,240	125,578	24,662
Distribution to stockholders in cash and property	197,326	172,371	24,955	8,881	8,386	495	4,265	3,304	961	21,367	17,612	3,755
Returns With 5 Stockholders												
Number	9,720	9,382	338	775	743	32	76	(*)	(*)	749	692	57
Business receipts	4,707,042	3,395,167	1,311,875	94,965	62,628	32,337	22,358	(*)	(*)	588,488	369,778	218,710
Net income (less deficit)	196,416	155,580	40,836	3,712	3,026	686	[1]83	(*)	(*)	23,557	13,549	10,008
Net worth	893,536	666,886	226,650	71,473	56,561	14,912	10,092	(*)	(*)	90,414	59,055	31,359
Distribution to stockholders in cash and property	106,932	84,972	21,960	1,713	1,236	477	306	-	(*)	8,738	3,683	5,055
Returns With 6 Stockholders												
Number	5,333	5,122	211	601	580	21	46	(*)	(*)	201	173	28
Business receipts	3,183,116	2,318,115	865,001	89,515	66,376	23,139	18,359	(*)	(*)	345,513	179,531	165,982
Net income (less deficit)	119,429	95,447	23,982	1,178	256	922	2,395	(*)	(*)	12,381	7,788	4,593
Net worth	619,659	487,624	132,035	73,411	62,881	10,530	11,176	(*)	(*)	43,709	28,514	15,195
Distribution to stockholders in cash and property	59,663	45,910	13,753	1,121	896	225	272	(*)	-	6,365	3,747	2,618
Returns With 7 Stockholders												
Number	3,285	3,115	170	421	408	13	(*)	(*)	(*)	291	269	22
Business receipts	1,950,521	1,411,915	538,606	44,750	37,460	7,290	(*)	(*)	(*)	301,561	198,554	103,007
Net income (less deficit)	80,382	59,382	21,000	4,304	3,972	332	(*)	(*)	(*)	4,993	2,078	2,915
Net worth	425,402	313,452	111,950	29,947	25,000	4,947	(*)	(*)	(*)	58,586	48,156	10,430
Distribution to stockholders in cash and property	44,647	36,478	8,169	2,812	2,669	143	(*)	(*)	(*)	4,358	2,606	1,752
Returns With 8 Stockholders												
Number	2,903	2,737	166	312	300	12	(*)	(*)	(*)	223	207	16
Business receipts	1,552,448	1,020,528	531,920	88,675	39,824	48,851	(*)	(*)	(*)	111,885	63,645	48,240
Net income (less deficit)	84,764	54,029	30,735	2,261	2,799	[1]538	(*)	(*)	(*)	5,004	2,438	2,566
Net worth	375,069	253,171	121,898	36,203	28,534	7,669	(*)	(*)	(*)	20,268	11,331	8,937
Distribution to stockholders in cash and property	46,260	28,907	17,353	127	54	73	(*)	(*)	(*)	1,417	909	508
Returns With 9 Stockholders												
Number	1,741	1,593	148	114	100	14	(*)	(*)	(*)	117	(*)	(*)
Business receipts	1,193,197	745,095	448,102	61,996	26,108	35,888	(*)	(*)	(*)	164,125	(*)	(*)
Net income (less deficit)	64,581	44,720	19,861	2,538	2,882	[1]344	(*)	(*)	(*)	9,407	(*)	(*)
Net worth	331,232	233,685	97,547	32,159	26,815	5,344	(*)	(*)	(*)	33,637	(*)	(*)
Distribution to stockholders in cash and property	22,331	11,982	10,349	38	17	21	-	-	-	1,362	(*)	(*)
Returns With 10 Stockholders												
Number	2,182	1,986	196	274	256	18	(*)	-	(*)	36	(*)	(*)
Business receipts	1,495,470	782,203	713,267	93,354	56,506	36,848	(*)	-	(*)	80,695	(*)	(*)
Net income (less deficit)	70,697	42,672	28,025	5,466	3,115	2,351	(*)	-	(*)	3,994	(*)	(*)
Net worth	340,621	197,572	143,049	28,870	14,900	13,970	(*)	-	(*)	16,566	(*)	(*)
Distribution to stockholders in cash and property	39,746	24,087	15,659	2,631	1,479	1,152	(*)	-	(*)	1,512	-	(*)

Footnotes at end of table.

Table 4.4—STOCKHOLDERS, BUSINESS RECEIPTS, NET INCOME, AND NET WORTH, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Number of stockholders and item	Manufacturing			Transportation, communication, electric, gas, and sanitary services			Wholesale and retail trade					
							Total			Wholesale trade		
	Total	Size of total assets		Total	Size of total assets		Total	Size of total assets		Total	Size of total assets	
		Under $1,000,000	$1,000,000 or more		Under $1,000,000	$1,000,000 or more		Under $1,000,000	$1,000,000 or more		Under $1,000,000	$1,000,000 or more
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
TOTAL ACTIVE SMALL BUSINESS CORPORATION RETURNS												
Number	29,980	29,431	528	10,272	10,167	99	94,024	93,152	860	28,364	27,883	474
Number of stockholders	80,299	77,685	2,614	25,393	24,988	405	232,985	229,272	3,713	73,343	71,159	2,184
Business receipts	12,025,596	9,923,567	2,102,029	2,408,997	2,135,646	273,351	40,948,795	36,096,843	4,851,952	17,938,575	14,961,475	2,977,100
Net income (less deficit)	371,743	267,796	103,947	39,470	29,200	10,270	852,667	740,178	112,489	423,022	346,821	76,201
Net worth	2,056,198	1,554,133	502,065	391,168	319,698	71,470	5,045,709	4,508,634	537,075	2,025,619	1,702,427	323,192
Returns With 1 Stockholder												
Number	7,576	7,526	50	3,142	3,123	19	26,418	26,313	105	8,227	8,184	43
Business receipts	1,861,438	1,682,632	178,806	515,796	466,442	49,354	8,593,723	8,062,623	531,100	3,849,591	3,638,640	210,951
Net income (less deficit)	11,660	5,688	5,972	[1]11,485	[1]10,249	[1]1,236	82,230	76,111	6,119	44,608	40,799	3,809
Net worth	200,965	152,356	48,609	45,939	34,058	11,881	753,138	695,433	57,705	301,876	279,203	22,673
Distribution to stockholders in cash and property	23,999	17,770	6,229	8,663	6,744	1,919	54,360	51,467	2,893	19,696	18,449	1,247
Returns With 2 Stockholders												
Number	9,746	9,679	67	3,158	3,141	17	32,274	32,135	139	9,322	9,257	65
Business receipts	2,881,838	2,538,143	343,695	602,503	568,711	33,792	11,798,952	11,070,645	728,307	4,695,485	4,324,397	371,088
Net income (less deficit)	42,938	32,338	10,600	5,430	1,888	3,542	218,912	206,561	12,351	90,184	81,686	8,498
Net worth	414,422	350,967	63,455	104,681	95,318	9,363	1,343,729	1,283,121	60,608	458,289	428,130	30,159
Distributin to stockholders in cash and property	35,103	29,294	5,809	10,953	10,142	811	93,229	87,397	5,832	35,744	31,247	4,497
Returns With 3 Stockholders												
Number	5,845	5,770	75	2,068	2,054	14	17,373	17,223	150	4,645	4,569	76
Business receipts	2,475,936	2,181,356	294,580	542,115	516,649	25,466	7,952,060	7,237,444	714,616	2,925,100	2,557,761	367,339
Net income (less deficit)	71,679	60,331	11,348	12,157	11,614	543	149,335	136,244	13,091	74,477	68,819	5,658
Net worth	404,428	352,675	51,753	81,058	75,887	5,171	974,083	899,155	74,928	352,709	316,419	36,290
Distribution to stockholders in cash and property	34,506	29,949	4,557	6,243	5,814	429	68,978	64,114	4,864	24,726	22,372	2,354
Returns With 4 Stockholders												
Number	3,353	3,276	77	1,096	1,082	14	10,444	10,319	125	3,093	3,017	76
Business receipts	1,603,339	1,314,953	288,386	398,559	363,190	35,369	5,675,147	4,900,460	774,687	2,675,686	2,122,187	553,499
Net income (less deficit)	78,698	64,301	14,397	13,693	13,046	647	159,739	138,165	21,574	84,939	65,832	19,107
Net worth	322,000	253,300	68,700	68,127	63,445	4,682	887,672	805,909	81,763	357,916	296,732	61,184
Distribution to stockholders in cash and property	37,551	31,169	7,382	6,575	5,528	1,049	68,787	61,278	7,509	37,702	31,703	5,999
Returns With 5 Stockholders												
Number	1,424	1,366	58	200	189	11	3,129	3,020	109	1,164	1,095	69
Business receipts	985,246	807,208	178,038	54,859	20,741	34,118	2,475,515	1,699,479	776,036	1,212,117	638,979	573,138
Net income (less deficit)	46,311	38,531	7,780	1,105	[1]2,209	3,314	72,405	55,167	17,238	32,480	20,304	12,176
Net worth	170,950	124,715	46,235	33,766	17,237	16,529	356,200	265,275	90,925	170,206	105,915	64,291
Distribution to stockholders in cash and property	27,503	22,237	5,266	1,863	436	1,427	31,260	23,495	7,765	15,549	9,170	6,379
Returns With 6 Stockholders												
Number	777	731	46	231	229	2	1,722	1,664	58	727	687	40
Business receipts	740,265	572,501	167,764	71,679	64,795	6,884	1,645,168	1,190,167	455,001	951,714	567,554	384,160
Net income (less deficit)	36,008	25,627	10,381	4,783	4,306	477	48,253	38,469	9,784	27,325	20,590	6,735
Net worth	159,999	111,099	48,900	21,172	19,444	1,728	221,564	182,267	39,297	119,895	91,241	28,654
Distribution to stockholders in cash and property	16,520	12,296	4,224	1,631	1,355	276	18,396	13,633	4,763	11,010	8,373	2,637
Returns With 7 Stockholders												
Number	325	292	33	152	147	5	849	805	44	313	285	28
Business receipts	339,897	205,856	134,041	72,938	44,619	28,319	1,046,147	838,586	207,561	607,872	479,512	128,360
Net income (less deficit)	17,664	11,273	6,391	3,181	1,479	1,702	44,279	36,522	7,757	27,088	21,725	5,363
Net worth	98,242	67,264	30,978	8,253	3,100	5,153	160,828	124,624	36,204	82,856	60,889	21,967
Distribution to stockholders in cash and property	11,614	9,171	2,443	1,774	646	1,128	14,141	12,468	1,673	8,894	7,860	1,034
Returns With 8 Stockholders												
Number	336	293	43	109	102	7	787	747	40	367	343	24
Business receipts	401,868	227,221	174,647	55,977	43,763	12,214	661,630	462,899	198,731	327,982	222,033	105,949
Net income (less deficit)	27,959	9,417	18,542	3,183	3,648	[1]465	23,539	16,613	6,926	10,065	5,549	4,516
Net worth	98,214	43,130	55,084	6,602	3,385	3,217	121,515	94,801	26,714	55,599	37,065	18,534
Distribution to stockholders in cash and property	15,974	2,203	13,771	796	750	46	8,798	7,224	1,574	5,601	4,606	995
Returns With 9 Stockholders												
Number	298	264	34	84	80	4	459	418	41	204	180	24
Business receipts	310,382	179,656	130,726	59,689	36,983	22,706	484,233	292,289	191,944	308,747	186,009	122,738
Net income (less deficit)	22,013	13,917	8,096	5,676	5,262	414	23,814	14,784	9,030	13,631	8,141	5,490
Net worth	91,663	51,395	40,268	11,863	6,832	5,031	106,733	74,523	32,210	64,660	45,695	18,965
Distribution to stockholders in cash and property	9,356	4,744	4,612	236	-	236	6,062	3,512	2,550	4,457	2,594	1,863
Returns With 10 Stockholders												
Number	279	234	45	(*)	(*)	(*)	558	509	49	295	266	29
Business receipts	425,387	214,041	211,346	(*)	(*)	(*)	616,220	342,251	273,969	384,281	224,403	159,878
Net income (less deficit)	16,813	6,373	10,440	(*)	(*)	(*)	30,161	21,542	8,619	18,225	13,376	4,849
Net worth	95,315	47,232	48,083	(*)	(*)	(*)	120,247	83,526	36,721	61,613	41,138	20,475
Distribution to stockholders in cash and property	7,358	2,900	4,458	(*)	-	(*)	14,700	10,279	4,421	11,047	8,002	3,045

Footnotes at end of table.

Table 4.4—STOCKHOLDERS, BUSINESS RECEIPTS, NET INCOME, AND NET WORTH, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued
[All figures are estimates based on samples--money amounts are in thousands of dollars]

Number of stockholders and item	Wholesale and retail trade—Con.			Finance, insurance, and real estate			Services		
	Retail trade								
	Total	Size of total assets		Total	Size of total assets		Total	Size of total assets	
		Under $1,000,000	$1,000,000 or more		Under $1,000,000	$1,000,000 or more		Under $1,000,000	$1,000,000 or more
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
TOTAL ACTIVE SMALL BUSINESS CORPORATION RETURNS									
Number	65,586	65,199	382	29,317	28,901	417	53,491	53,032	457
Number of stockholders	159,524	158,006	1,518	84,920	83,363	1,557	126,311	124,287	2,024
Business receipts	22,987,860	21,124,968	1,862,892	1,324,212	1,238,356	85,856	7,436,823	6,530,788	906,035
Net income (less deficit)	428,952	392,958	35,994	144,215	132,364	11,851	194,610	207,279	[1]12,669
Net worth	3,015,869	2,803,914	211,955	700,233	609,320	90,913	1,511,595	901,892	609,703
Returns With 1 Stockholder									
Number	18,155	18,094	61	8,080	7,990	90	18,283	18,209	74
Business receipts	4,739,016	4,420,524	318,492	298,777	278,311	20,466	1,994,773	1,605,694	389,079
Net income (less deficit)	37,468	35,262	2,206	7,896	8,368	[1]472	4,509	13,861	[1]9,352
Net worth	450,124	415,489	34,635	70,792	62,265	8,527	643,212	107,588	535,624
Distribution to stockholders in cash and property	34,664	33,018	1,646	20,894	19,829	1,065	55,364	37,471	17,893
Returns With 2 Stockholders									
Number	22,918	22,844	74	8,133	8,044	89	17,586	17,508	78
Business receipts	7,097,549	6,740,330	357,219	388,074	367,801	20,273	2,119,128	2,002,077	117,051
Net income (less deficit)	128,383	124,530	3,853	39,790	35,606	4,184	56,806	57,404	[1]598
Net worth	883,930	853,481	30,449	147,764	129,749	18,015	289,567	269,078	20,489
Distribution to stockholders in cash and property	57,485	56,150	1,335	25,202	23,188	2,014	39,277	36,723	2,554
Returns With 3 Stockholders									
Number	12,725	12,653	72	4,903	4,843	60	8,686	8,627	59
Business receipts	5,019,401	4,678,660	340,741	230,615	217,975	12,640	1,221,302	1,129,905	91,397
Net income (less deficit)	74,737	67,421	7,316	22,751	20,164	2,587	38,066	38,039	27
Net worth	620,191	582,694	37,497	116,135	103,164	12,971	190,659	182,276	8,383
Distribution to stockholders in cash and property	44,252	41,742	2,510	11,709	10,740	969	22,579	19,843	2,736
Returns With 4 Stockholders									
Number	7,350	7,302	48	3,299	3,245	54	4,776	4,709	67
Business receipts	2,995,694	2,778,273	217,421	191,836	185,513	6,323	896,534	836,545	59,989
Net income (less deficit)	74,727	72,333	2,394	29,167	25,779	3,388	40,548	41,992	[1]1,444
Net worth	529,366	509,177	20,189	103,855	93,090	10,765	159,143	154,099	5,044
Distribution to stockholders in cash and property	31,012	29,575	1,437	16,721	14,559	2,162	33,179	30,535	2,644
Returns With 5 Stockholders									
Number	1,965	1,925	40	1,754	1,725	29	1,612	1,578	34
Business receipts	1,263,398	1,060,500	202,898	98,028	91,606	6,422	387,583	336,792	50,791
Net income (less deficit)	39,925	34,863	5,062	21,028	21,151	[1]123	28,381	27,048	1,333
Net worth	185,994	159,360	26,634	78,328	71,968	6,360	82,313	72,184	10,129
Distribution to stockholders in cash and property	15,711	14,325	1,386	15,934	15,440	494	19,615	18,445	1,170
Returns With 6 Stockholders									
Number	995	977	18	996	974	22	760	732	28
Business receipts	693,454	622,613	70,841	35,119	31,647	3,472	237,498	206,174	31,324
Net income (less deficit)	20,928	17,879	3,049	7,872	9,473	[1]1,601	6,559	8,602	[1]2,043
Net worth	101,669	91,026	10,643	38,447	31,538	6,909	50,181	45,148	5,033
Distribution to stockholders in cash and property	7,386	5,260	2,126	5,855	5,209	646	9,503	8,502	1,001
Returns With 7 Stockholders									
Number	537	521	16	794	772	22	426	399	27
Business receipts	438,275	359,074	79,201	16,229	9,472	6,757	113,185	70,596	42,589
Net income (less deficit)	17,191	14,797	2,394	3,096	2,404	692	758	623	135
Net worth	77,972	63,735	14,237	36,230	22,939	13,291	26,508	19,140	7,368
Distribution to stockholders in cash and property	5,247	4,608	639	2,763	2,351	412	6,166	5,823	343
Returns With 8 Stockholders									
Number	420	404	16	457	442	15	633	605	28
Business receipts	333,648	240,866	92,782	28,546	24,026	4,520	175,471	143,629	31,842
Net income (less deficit)	13,474	11,064	2,410	7,653	5,839	1,814	12,440	12,301	139
Net worth	65,916	57,736	8,180	35,817	29,465	6,352	31,075	24,434	6,641
Distribution to stockholders in cash and property	3,197	2,618	579	5,324	5,150	174	12,339	11,372	967
Returns With 9 Stockholders									
Number	255	238	17	350	332	18	274	252	22
Business receipts	175,486	106,280	69,206	9,454	6,005	3,449	89,040	66,636	22,404
Net income (less deficit)	10,183	6,643	3,540	[1]2,199	[1]3,280	1,081	2,167	3,031	[1]864
Net worth	42,073	28,828	13,245	36,431	32,839	3,592	14,142	10,916	3,226
Distribution to stockholders in cash and property	1,605	918	687	1,711	798	913	3,566	2,522	1,044
Returns With 10 Stockholders									
Number	263	243	20	552	534	18	453	413	40
Business receipts	231,939	117,848	114,091	27,534	26,000	1,534	202,309	132,740	69,569
Net income (less deficit)	11,936	8,166	3,770	7,161	6,860	301	4,376	4,378	[1]2
Net worth	58,634	42,388	16,246	36,434	32,303	4,131	24,795	17,029	7,766
Distribution to stockholders in cash and property	3,653	2,277	1,376	5,562	5,024	538	6,914	4,405	2,509

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Deficit exceeds income.
NOTE: Estimates are rounded and may not add to totals.
"Wholesale and retail trade not allocable" and "Nature of business not allocable" are not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 4.5—INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS
[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industrial division, item	Total	Size of total assets: Zero assets	$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
ALL INDUSTRIAL DIVISIONS											
Number of returns	257,475	6,097	41,940	37,677	38,781	49,696	51,586	20,490	8,044	3,003	131
Number of stockholders	656,770	13,062	84,286	80,224	91,566	126,216	150,886	65,934	31,108	12,992	496
Total assets	33,397,424	-	185,102	636,073	1,405,216	3,567,763	8,214,038	7,151,720	5,460,803	5,020,984	1,755,725
Total receipts	77,631,396	288,616	1,642,143	2,938,904	4,674,118	9,890,381	20,043,333	16,282,769	11,113,349	8,918,277	1,839,506
Business receipts	76,097,159	259,171	1,606,032	2,908,489	4,595,531	9,746,942	19,724,705	15,944,182	10,888,287	8,665,620	1,758,200
Dividends, domestic corporations	10,650	7	66	77	134	478	2,735	3,531	1,460	1,922	240
Dividends, foreign corporations	625	1	-	-	2	-	55	7	26	28	506
Interest on Government obligations:											
United States	12,745	92	58	472	230	476	2,684	3,431	1,392	2,597	1,313
State and local	4,726	-	21	-	1	180	1,642	469	442	1,493	478
Other interest	150,246	1,213	590	1,304	3,508	10,567	30,267	31,304	25,575	26,673	19,245
Rents	215,840	1,137	4,615	3,833	11,826	13,432	47,790	40,387	42,685	32,661	17,474
Royalties	5,066	-	-	47	177	258	389	217	124	655	3,199
Net short-term capital gain reduced by net long-term capital loss	6,490	119	9	47	186	566	1,015	1,923	879	1,503	243
Net long-term capital gain reduced by net short-term capital loss	220,589	16,988	7,321	6,189	10,517	19,232	35,035	44,761	30,951	40,391	9,204
Net gain, noncapital assets	281,094	4,123	2,223	6,192	14,334	33,996	49,776	38,988	54,091	60,692	16,679
Other receipts	626,166	5,765	21,208	12,254	37,672	64,254	147,240	173,569	67,437	84,042	12,725
Total deductions	75,775,162	297,540	1,650,294	2,887,447	4,580,795	9,668,753	19,525,732	15,881,105	10,817,094	8,657,657	1,808,745
Cost of sales and operations	54,362,453	184,118	799,006	1,584,653	2,802,647	6,447,031	13,932,858	12,069,758	8,272,011	6,831,345	1,439,026
Compensation of officers	4,381,495	19,688	304,537	446,046	508,803	778,946	1,127,358	614,638	377,251	181,262	22,966
Repairs	441,670	2,200	8,919	16,606	29,382	65,443	116,535	84,969	60,078	48,442	9,096
Bad debts	177,646	3,900	2,387	3,170	13,041	20,125	50,129	39,366	23,619	16,206	5,703
Rent	1,279,238	12,859	64,653	100,343	132,404	224,648	355,079	185,768	106,456	79,623	17,405
Taxes	1,549,661	7,087	44,225	71,219	120,781	225,793	404,150	262,666	214,830	166,457	32,453
Interest	745,919	5,793	8,114	10,398	25,316	65,946	170,132	162,761	137,537	130,785	29,137
Contributions	23,205	58	343	696	1,173	2,129	5,232	4,274	4,622	3,961	717
Amortization	9,660	465	823	926	962	1,495	2,347	593	954	1,035	60
Depreciation	1,436,919	5,903	25,326	56,161	91,187	197,579	371,395	267,431	212,523	171,166	38,248
Depletion	31,308	-	99	14	382	855	5,189	3,581	7,602	7,282	6,304
Advertising	574,563	1,816	17,340	26,706	39,560	81,607	168,693	103,574	71,507	54,502	9,258
Pension, profit-sharing, stock bonus, annuity plans	337,147	-	33,088	24,798	25,947	28,918	78,316	51,687	51,761	31,895	10,737
Other employee benefit plans	150,096	457	2,977	5,247	8,387	18,792	35,292	29,818	24,718	18,359	6,049
Net loss, noncapital assets	37,887	2,167	5,437	3,094	5,443	5,508	5,865	4,964	2,433	2,560	416
Other deductions	10,236,295	51,029	333,020	537,370	775,380	1,503,938	2,697,162	1,995,257	1,249,192	912,777	181,170
Total receipts less total deductions	1,856,234	[1]8,924	[1]8,151	51,457	93,323	221,628	517,601	401,664	296,255	260,620	30,761
Net income (less deficit)	1,851,508	[1]8,924	[1]8,172	51,457	93,322	221,448	515,959	401,195	295,813	259,127	30,283
Net income	3,029,581	39,187	86,038	124,694	198,584	387,117	766,985	567,417	435,442	360,592	63,525
Deficit	1,178,073	48,111	94,210	73,237	105,262	165,669	251,026	166,222	139,629	101,465	33,242
Income tax	2,992	235	-	-	-	434	323	395	1,025	580	-
Distributions to stockholders in cash and property except own stock	1,135,180	7,658	34,661	56,049	75,859	148,922	261,256	197,045	168,152	143,527	42,051
AGRICULTURE, FORESTRY, AND FISHERY											
Number of returns	11,634	(*)	1,036	940	1,669	2,298	2,747	1,886	676	234	5
Number of stockholders	39,310	(*)	3,573	2,692	4,636	7,363	9,626	7,268	2,660	1,083	25
Total assets	2,270,173	-	3,718	16,056	61,545	165,835	450,158	665,481	483,134	381,262	42,984
Total receipts	1,915,731	(*)	40,285	29,873	110,326	175,573	503,246	437,683	232,479	335,904	47,535
Business receipts	1,788,321	(*)	36,365	28,884	105,603	166,695	474,250	402,338	210,851	313,804	46,747
Dividends, domestic corporations	1,511	(*)	-	-	26	132	434	511	206	177	24
Dividends, foreign corporations	3	(*)	-	-	-	-	-	2	-	-	-
Interest on Government obligations:											
United States	357	-	-	18	-	36	4	186	42	71	-
State and local	24	-	-	-	-	-	-	-	-	24	-
Other interest	6,586	(*)	107	-	92	162	785	1,799	1,328	2,153	141
Rents	11,100	-	667	28	56	988	2,422	1,686	3,368	1,791	94
Royalties	106	-	-	-	-	22	55	-	2	27	-
Net short-term capital gain reduced by net long-term capital loss	747	-	-	-	-	22	182	423	2	112	6
Net long-term capital gain reduced by net short-term capital loss	41,577	-	1,494	264	1,351	1,885	7,089	11,837	9,483	8,173	1
Net gain, noncapital assets	4,565	-	219	-	595	765	685	801	292	1,157	51
Other receipts	60,834	(*)	1,433	679	2,603	4,866	17,340	18,100	6,905	8,415	471
Total deductions	1,941,717	(*)	34,699	30,510	103,877	181,897	501,251	452,030	245,319	340,243	48,729
Cost of sales and operations	1,318,948	(*)	24,332	18,151	61,352	112,157	350,771	299,592	152,480	255,705	42,511
Compensation of officers	70,859	(*)	2,635	1,094	8,618	12,108	17,881	16,246	7,009	5,076	162
Repairs	46,979	(*)	275	1,060	3,078	8,110	10,873	11,011	6,461	5,664	292
Bad debts	2,295	-	-	17	-	471	1,169	316	1	318	3
Rent	46,313	(*)	1,903	331	2,596	3,986	12,637	12,646	8,335	3,731	143
Taxes	46,620	(*)	1,830	905	2,846	5,348	10,264	11,962	7,319	5,679	374
Interest	72,559	(*)	517	472	1,535	4,887	11,879	20,354	17,317	13,262	2,216
Contributions	479	-	-	-	6	33	314	47	19	60	-
Amortization	226	-	10	13	27	46	55	39	26	10	-
Depreciation	113,492	(*)	631	2,334	5,290	14,286	21,929	31,517	20,828	15,671	781
Depletion	292	-	2	-	-	-	202	70	-	17	1
Advertising	10,171	-	271	141	551	495	6,175	505	131	1,901	1
Pension, profit-sharing, stock bonus, annuity plans	1,610	-	211	-	74	-	430	260	95	509	31
Other employee benefit plans	958	(*)	-	21	75	349	134	-	94	221	59
Net loss, noncapital assets	1,823	-	-	-	44	78	352	495	314	502	38
Other deductions	208,093	(*)	2,082	5,971	17,785	19,543	56,186	46,970	24,890	31,917	2,117
Total receipts less total deductions	[2]25,986	(*)	5,586	[1]637	6,449	[1]6,324	1,995	[1]14,347	[1]12,840	[1]4,339	[1]1,194
Net income (less deficit)	[2]26,010	(*)	5,586	[1]637	6,449	[1]6,324	1,995	[1]14,347	[1]12,840	[1]4,363	[1]1,194
Net income	101,205	(*)	6,360	2,457	12,419	8,883	28,108	20,701	9,413	12,491	-
Deficit	127,215	(*)	774	3,094	5,970	15,207	26,113	35,048	22,253	16,854	1,194
Income tax	1	-	-	-	-	-	-	-	-	1	-
Distributions to stockholders in cash and property except own stock	25,893	(*)	1,520	1,497	5,721	3,366	5,147	2,372	2,830	3,370	-

Footnotes at end of table.

Table 4.5—INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industrial division, item	Total	Size of total assets: Zero assets	$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
MINING											
Number of returns	1,857	(*)	520		149	207	665		152	72	
Number of stockholders	4,903	(*)	1,107		401	347	2,181		464	311	
Total assets	410,457	-	2,998		5,447	14,886	123,961		98,539	164,626	
Total receipts	593,637	(*)	12,757		15,172	31,834	223,470		138,715	171,603	
Business receipts	577,278	(*)	12,662		15,099	30,787	218,570		135,314	164,760	
Dividends, domestic corporations	126	-	-		-	-	-		28	98	
Dividends, foreign corporations	5	-	-		-	-	-		-	5	
Interest on Government obligations:											
United States	181	-	-		4	-	-		111	66	
State and local	11	-	-		-	-	-		-	11	
Other interest	1,610	-	-		29	39	512		97	933	
Rents	2,429	-	-		-	234	302		198	1,695	
Royalties	536	-	-		6	122	-		15	393	
Net short-term capital gain reduced by net long-term capital loss	794	-	-		6	122	279		15	372	
Net long-term capital gain reduced by net short-term capital loss	2,118	-	-		-	-	309		1,076	733	
Net gain, noncapital assets	2,517	-	92		-	-	2,038		75	312	
Other receipts	6,032	-	3		28	530	1,460		1,786	2,225	
Total deductions	567,571	(*)	14,134		14,650	31,558	215,049		132,982	157,974	
Cost of sales and operations	328,321	(*)	5,409		7,781	24,053	119,193		75,921	95,901	
Compensation of officers	27,228	-	232		3,592	166	13,913		4,613	4,712	
Repairs	20,717	-	951		54	521	6,838		7,777	4,576	
Bad debts	1,118	-	-		102	-	205		358	453	
Rent	6,204	-	208		145	60	1,959		2,281	1,551	
Taxes	21,209	(*)	631		1,065	865	7,198		5,478	5,970	
Interest	8,364	(*)	375		27	752	2,769		1,886	2,547	
Contributions	289	-	-		-	-	77		20	192	
Amortization	71	(*)	15		-	2	14		-	15	
Depreciation	40,209	(*)	481		479	1,526	16,212		10,227	11,267	
Depletion	14,800	-	-		117	287	4,586		3,469	6,341	
Advertising	489	-	-		52	-	138		90	209	
Pension, profit-sharing, stock bonus, annuity plans	1,567	-	-		-	-	-		620	947	
Other employee benefit plans	1,764	-	-		240	-	501		468	555	
Net loss, noncapital assets	1,472	-	-		-	863	151		195	263	
Other deductions	93,749	(*)	5,832		996	2,463	41,295		19,579	22,475	
Total receipts less total deductions	26,066	(*)	[1]1,377		522	276	8,421		5,733	13,629	
Net income (less deficit)	26,055	(*)	[1]1,377		522	276	8,421		5,733	13,618	
Net income	48,565	-	843		714	1,511	19,537		8,930	17,030	
Deficit	22,510	(*)	2,220		192	1,235	11,116		3,197	3,412	
Income tax	8	-	-		-	-	-		-	8	
Distributions to stockholders in cash and property except own stock	20,024	-	321		901	-	8,975		5,273	4,554	
CONTRACT CONSTRUCTION											
Number of returns	26,066	599	4,446	3,818	3,611	5,030	5,009	2,068	1,022	424	37
Number of stockholders	60,797	1,368	8,603	7,773	7,822	11,120	12,893	5,863	3,601	1,609	145
Total assets	3,871,537	-	20,932	63,215	131,174	372,915	791,561	707,311	700,741	766,125	317,563
Total receipts	9,661,472	38,154	251,043	389,183	544,778	1,373,708	2,068,426	1,741,838	1,541,022	1,426,958	286,362
Business receipts	9,548,215	37,835	250,223	387,991	543,152	1,367,169	2,042,422	1,721,601	1,518,536	1,398,370	280,916
Dividends, domestic corporations	563	3	-	-	14	39	81	154	28	203	41
Dividends, foreign corporations	44	-	-	-	-	-	43	-	-	1	-
Interest on Government obligations:											
United States	1,261	-	-	-	-	-	411	218	235	393	4
State and local	308	-	-	-	-	-	21	15	-	228	44
Other interest	14,227	-	3	107	84	1,067	2,590	2,795	3,369	3,616	596
Rents	33,706	83	12	358	403	3,008	6,005	4,849	10,083	6,888	2,017
Royalties	11	-	-	-	-	-	-	-	11	-	-
Net short-term capital gain reduced by net long-term capital loss	17	-	-	-	-	-	-	-	11	6	-
Net long-term capital gain reduced by net short-term capital loss	8,008	-	393	-	24	231	1,202	1,351	2,162	2,294	351
Net gain, noncapital assets	9,577	38	59	324	671	335	4,703	1,093	1,523	644	187
Other receipts	45,535	195	353	403	430	1,859	10,948	9,762	5,064	14,315	2,206
Total deductions	9,409,743	45,456	252,613	385,916	538,553	1,334,195	2,008,502	1,695,092	1,491,889	1,377,208	280,319
Cost of sales and operations	7,498,747	35,686	172,104	263,660	394,392	1,033,537	1,587,997	1,360,107	1,226,022	1,177,279	247,963
Compensation of officers	520,334	6,425	34,113	51,766	49,640	103,414	114,328	70,203	53,969	32,028	4,448
Repairs	59,677	19	622	1,622	3,502	7,087	13,311	14,599	9,934	7,439	1,542
Bad debts	18,337	156	288	174	1,865	1,113	7,555	4,377	1,801	905	103
Rent	53,148	67	2,060	3,387	4,009	7,374	11,749	11,035	7,962	4,313	1,192
Taxes	195,378	523	6,018	9,426	12,524	33,499	43,715	36,113	28,057	22,530	2,973
Interest	72,756	1,110	1,112	1,359	2,636	6,459	13,230	14,202	17,295	11,590	3,763
Contributions	2,927	-	23	63	87	234	489	645	588	620	178
Amortization	436	17	59	55	61	70	46	61	40	16	11
Depreciation	176,644	179	3,322	6,365	11,365	23,462	41,999	35,516	28,854	22,564	3,018
Depletion	533	-	-	-	-	9	4	103	119	165	133
Advertising	22,097	86	1,007	1,464	2,233	3,753	5,889	3,327	2,324	1,766	248
Pension, profit-sharing, stock bonus, annuity plans	39,899	-	246	180	873	3,962	9,914	7,474	9,355	6,785	1,106
Other employee benefit plans	31,643	-	469	392	1,523	5,362	5,776	8,220	3,946	5,761	194
Net loss, noncapital assets	3,196	-	313	275	321	443	652	932	71	159	30
Other deductions	713,991	1,188	30,857	45,728	53,518	104,417	151,848	128,178	101,552	83,288	13,417
Total receipts less total deductions	251,729	[1]7,302	[1]1,570	3,267	6,225	39,513	59,924	46,746	49,133	49,750	6,043
Net income (less deficit)	251,421	[1]7,302	[1]1,570	3,267	6,225	39,513	59,903	46,731	49,133	49,522	5,999
Net income	372,402	1,343	7,277	11,672	17,557	53,735	84,515	65,132	66,314	56,092	8,765
Deficit	120,981	8,645	8,847	8,405	11,332	14,222	24,612	18,401	17,181	6,570	2,766
Income tax	228	-	-	-	-	-	-	3	-	225	-
Distributions to stockholders in cash and property except own stock	129,480	82	3,843	4,032	4,181	19,009	40,174	11,841	20,415	22,058	3,845

Footnotes at end of table.

Table 4.5—INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industrial division, item	Total	Size of total assets: Zero assets	$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
MANUFACTURING											
Number of returns	29,980	528	3,711	3,396	4,558	6,087	6,675	2,770	1,716	512	16
Number of stockholders	80,299	1,027	7,128	7,391	10,201	15,346	19,619	9,858	7,115	2,538	76
Total assets	4,842,246	-	15,008	58,853	165,454	433,304	1,061,411	965,607	1,148,835	850,386	143,388
Total receipts	12,140,257	18,754	136,457	225,101	526,995	1,261,339	2,544,099	2,528,272	2,760,793	1,832,010	306,437
Business receipts	12,025,596	17,882	134,052	222,155	522,568	1,257,529	2,521,696	2,505,913	2,741,772	1,804,009	298,020
Dividends, domestic corporations	1,846	-	1	6	1	53	399	240	518	554	74
Dividends, foreign corporations	13	-	-	-	2	-	-	-	5	6	-
Interest on Government obligations:											
United States	2,587	-	-	-	84	5	401	512	557	789	239
State and local	687	-	-	-	-	29	-	-	86	512	60
Other interest	13,560	84	22	41	168	769	2,469	2,884	2,524	3,667	932
Rents	13,653	289	6	3	984	327	3,420	2,180	3,708	2,551	185
Royalties	2,506	-	-	6	-	98	98	-	5	136	2,163
Net short-term capital gain reduced by net long-term capital loss	2,330	-	-	6	-	98	98	517	760	847	4
Net long-term capital gain reduced by net short-term capital loss	23,560	-	16	45	-	392	3,255	4,823	2,373	9,505	3,151
Net gain, noncapital assets	5,940	436	84	117	252	184	1,140	553	1,989	1,143	42
Other receipts	47,979	63	2,276	2,722	2,936	1,855	11,123	10,650	6,496	8,291	1,567
Total deductions	11,767,827	25,349	140,283	226,013	530,752	1,241,291	2,460,846	2,445,157	2,664,208	1,745,338	288,590
Cost of sales and operations	8,718,985	13,420	90,694	138,316	345,464	854,655	1,755,189	1,895,962	2,003,272	1,386,685	235,328
Compensation of officers	718,315	2,551	15,875	32,034	63,711	117,973	184,481	125,529	122,601	44,354	9,206
Repairs	68,159	46	641	1,370	2,433	9,479	16,341	15,210	12,373	9,704	562
Bad debts	26,918	2,151	23	135	510	2,952	5,900	4,022	6,491	4,256	478
Rent	154,831	456	4,616	7,142	13,700	22,218	38,904	26,814	29,190	11,164	627
Taxes	262,081	722	4,319	6,312	16,993	32,167	63,201	45,829	48,412	40,177	3,949
Interest	82,982	554	471	816	2,330	7,970	18,305	15,813	19,749	14,777	2,197
Contributions	5,015	16	6	25	203	249	750	728	1,784	1,104	150
Amortization	1,234	12	94	160	90	171	292	57	327	24	7
Depreciation	232,234	650	1,707	4,327	10,998	28,539	58,325	42,263	47,191	33,474	4,760
Depletion	13,032	-	-	-	-	-	79	2,203	3,999	1,646	5,105
Advertising	66,008	30	1,982	1,234	2,633	6,668	16,400	9,177	13,789	11,885	2,210
Pension, profit-sharing, stock bonus, annuity plans	55,672	-	69	788	1,303	2,017	8,670	9,994	22,010	8,853	1,968
Other employee benefit plans	40,429	30	106	448	1,577	4,211	7,520	9,128	11,246	5,447	716
Net loss, noncapital assets	5,291	598	1,094	12	175	789	194	1,296	813	312	8
Other deductions	1,316,641	4,113	18,586	32,894	68,632	151,233	286,295	241,132	320,961	171,476	21,319
Total receipts less total deductions	372,430	[1]6,595	[1]3,826	[1]912	[1]3,757	20,048	83,253	83,115	96,585	86,672	17,847
Net income (less deficit)	371,743	[1]6,595	[1]3,826	[1]912	[1]3,757	20,019	83,253	83,115	96,499	86,160	17,787
Net income	554,862	1,764	4,005	8,872	15,284	52,592	118,893	110,618	125,822	98,320	18,692
Deficit	183,119	8,359	7,831	9,784	19,041	32,573	35,640	27,503	29,323	12,160	905
Income tax	501	-	-	-	-	-	-	392	-	109	-
Distributions to stockholders in cash and property except own stock	219,484	229	746	3,340	4,015	21,258	34,740	48,314	49,091	41,714	16,037
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES											
Number of returns	10,272	(*)	1,279	2,186	1,615	1,756	2,245	608	338	93	6
Number of stockholders	25,393	(*)	2,681	4,582	3,239	4,153	6,795	2,164	1,090	381	24
Total assets	1,206,546	-	5,839	34,634	55,720	123,238	363,169	204,608	213,710	160,360	45,268
Total receipts	2,444,073	(*)	34,004	204,232	229,611	259,163	755,128	369,527	309,235	232,318	48,603
Business receipts	2,408,997	(*)	32,095	202,656	227,179	257,058	748,185	363,849	303,012	227,497	45,854
Dividends, domestic corporations	302	-	-	-	-	10	10	94	1	187	-
Dividends, foreign corporations	6	-	-	-	-	-	6	-	-	-	-
Interest on Government obligations:											
United States	361	-	-	-	-	-	45	105	-	207	4
State and local	135	-	21	-	-	-	-	63	-	50	1
Other interest	2,628	-	-	108	120	292	431	529	128	597	423
Rents	1,576	-	-	181	-	-	518	192	5	678	2
Royalties	26	-	-	-	-	16	10	-	-	-	-
Net short-term capital gain reduced by net long-term capital loss	77	-	-	-	-	16	10	-	-	51	-
Net long-term capital gain reduced by net short-term capital loss	14,698	(*)	-	486	650	633	2,907	2,516	3,994	740	2,142
Net gain, noncapital assets	3,891	(*)	89	-	1,299	390	773	490	610	215	16
Other receipts	11,376	(*)	1,799	801	363	748	2,233	1,689	1,485	2,096	161
Total deductions	2,404,468	(*)	33,492	203,768	225,888	244,529	742,452	365,799	315,578	227,953	42,647
Cost of sales and operations	1,559,255	(*)	17,465	149,492	147,367	134,003	459,545	242,714	217,225	159,417	31,139
Compensation of officers	141,553	(*)	4,725	15,350	18,447	21,664	45,940	19,259	10,140	5,438	587
Repairs	171	(*)	-	-	-	-	2	-	116	-	-
Bad debts	3,890	(*)	-	546	301	565	1,221	85	785	373	12
Rent	43,181	(*)	866	2,959	4,382	10,847	8,642	10,034	2,272	2,931	225
Taxes	97,759	(*)	906	4,790	7,974	12,259	29,831	14,585	14,701	10,336	2,310
Interest	33,637	(*)	317	614	1,720	2,977	10,783	6,213	5,578	4,128	1,144
Contributions	775	-	7	8	21	60	232	174	88	161	24
Amortization	1,024	-	21	37	31	24	65	16	198	631	1
Depreciation	133,178	(*)	1,039	7,017	9,346	18,252	39,574	20,933	21,425	12,374	3,104
Depletion	205	-	-	-	8	11	157	-	-	29	-
Advertising	8,961	(*)	326	1,077	1,141	597	3,170	891	1,106	551	71
Pension, profit-sharing, stock bonus, annuity plans	14,469	-	470	63	358	2,556	5,596	2,095	759	2,040	532
Other employee benefit plans	10,904	-	30	448	366	824	3,933	1,899	2,367	986	51
Net loss, noncapital assets	5,316	(*)	25	-	2,053	514	1,679	153	10	328	2
Other deductions	350,190	(*)	7,295	21,367	32,373	39,376	132,082	46,748	38,808	28,230	3,445
Total receipts less total deductions	39,605	(*)	512	464	3,723	14,634	12,676	3,728	[1]6,343	4,365	5,956
Net income (less deficit)	39,470	(*)	491	464	3,723	14,634	12,676	3,665	[1]6,343	4,315	5,955
Net income	119,251	(*)	1,914	5,059	11,206	20,673	32,384	18,273	10,191	12,122	6,440
Deficit	79,781	(*)	1,423	4,595	7,483	6,039	19,708	14,608	16,534	7,807	485
Income tax	179	-	-	-	-	-	-	-	179	-	-
Distributions to stockholders in cash and property except own stock	39,323	(*)	183	2,913	6,762	6,234	6,012	5,394	3,358	5,852	2,056

Footnotes at end of table.

Table 4.5—INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industrial division, item	Total	Size of total assets: Zero assets	$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
WHOLESALE AND RETAIL TRADE											
Number of returns	94,024	1,740	8,907	12,128	14,921	21,559	22,005	9,244	2,651	837	23
Number of stockholders	232,985	3,726	17,672	24,300	33,962	50,818	61,085	27,453	10,256	3,635	78
Total assets	12,431,743	-	43,176	205,334	547,527	1,550,617	3,514,649	3,230,318	1,781,866	1,310,030	248,226
Total receipts	41,489,458	146,735	408,644	1,105,617	2,183,787	5,297,565	11,807,525	10,177,315	5,448,637	4,225,073	688,560
Business receipts	40,948,795	137,013	401,308	1,096,661	2,148,717	5,242,728	11,687,262	10,013,161	5,369,993	4,166,734	685,218
Dividends, domestic corporations	4,208	3	-	35	24	89	1,204	1,898	445	467	43
Dividends, foreign corporations	36	-	-	-	-	-	6	5	21	2	2
Interest on Government obligations:											
United States	3,517	10	7	-	32	159	681	1,762	354	508	4
State and local	2,494	-	-	-	-	151	1,549	280	303	154	57
Other interest	51,949	450	42	243	1,382	3,871	12,659	15,074	10,187	7,675	366
Rents	82,559	79	241	343	2,891	3,938	19,108	22,804	19,983	12,148	1,024
Royalties	432	-	-	-	113	-	163	54	91	11	-
Net short-term capital gain reduced by net long-term capital loss	669	-	-	-	113	-	96	368	91	1	-
Net long-term capital gain reduced by net short-term capital loss	44,567	6,049	3,247	1,763	3,988	1,957	6,341	10,428	6,577	4,166	51
Net gain, noncapital assets	12,419	1,336	618	656	1,199	3,120	2,221	1,348	479	1,007	435
Other receipts	337,813	1,795	3,181	5,916	25,328	41,552	76,235	110,133	40,113	32,200	1,360
Total deductions	40,634,297	148,391	407,878	1,094,535	2,146,680	5,221,797	11,563,600	9,947,731	5,302,752	4,127,478	673,455
Cost of sales and operations	30,803,710	108,095	226,445	662,290	1,386,395	3,608,788	8,697,540	7,807,640	4,270,166	3,428,483	607,868
Compensation of officers	1,565,770	2,807	44,398	100,904	167,719	302,270	472,860	276,392	134,265	59,831	4,324
Repairs	146,198	874	2,204	6,036	11,543	24,164	43,776	30,576	15,267	10,966	792
Bad debts	89,729	780	717	1,028	4,589	10,933	26,495	24,508	11,892	7,735	1,052
Rent	587,378	3,945	14,705	40,770	62,335	115,041	175,906	101,625	39,293	31,398	2,360
Taxes	599,694	2,283	8,814	23,725	49,772	91,076	178,976	112,250	76,294	52,516	3,988
Interest	244,810	880	1,273	3,372	9,624	25,859	64,836	64,253	37,453	31,198	6,062
Contributions	9,070	31	128	168	446	857	2,097	2,074	1,771	1,269	229
Amortization	2,771	260	179	181	236	714	592	263	291	55	-
Depreciation	394,597	1,314	5,917	14,210	27,066	64,144	116,063	86,499	44,853	29,919	4,612
Depletion	1,094	-	92	-	179	204	358	170	15	76	-
Advertising	333,764	1,077	3,179	8,224	17,842	52,344	104,714	74,884	42,184	26,493	2,823
Pension, profit-sharing, stock bonus, annuity plans	85,071	-	2,934	2,791	3,137	6,828	24,677	21,357	13,640	9,031	676
Other employee benefit plans	35,772	309	325	1,159	2,183	4,401	11,292	7,589	4,396	3,728	390
Net loss, noncapital assets	8,460	388	1,249	1,586	1,194	1,792	1,023	255	679	229	65
Other deductions	5,726,409	25,348	95,319	228,091	402,420	912,382	1,642,395	1,337,396	610,293	434,551	38,214
Total receipts less total deductions	855,161	[1]1,656	766	11,082	37,107	75,768	243,925	229,584	145,885	97,595	15,105
Net income (less deficit)	852,667	[1]1,656	766	11,082	37,107	75,617	242,376	229,304	145,582	97,441	15,048
Net income	1,142,396	14,565	21,281	32,326	72,821	142,279	309,327	263,607	165,168	104,874	16,148
Deficit	289,729	16,221	20,515	21,244	35,714	66,662	66,951	34,303	19,586	7,433	1,100
Income tax	682	-	-	-	-	-	-	-	638	44	-
Distributions to stockholders in cash and property except own stock	378,711	4,417	5,887	10,855	27,926	48,668	92,891	87,001	57,222	36,606	7,238
Wholesale Trade											
Number of returns	28,364	378	3,412	2,632	2,984	5,889	7,740	3,740	1,109	454	20
Number of stockholders	73,343	689	7,177	5,262	6,534	14,234	21,220	11,324	4,719	2,113	71
Total assets	4,838,457	-	14,859	43,376	108,586	428,714	1,257,050	1,297,121	747,243	716,322	225,186
Total receipts	18,157,632	17,091	160,518	241,418	501,168	1,724,630	5,175,502	4,672,222	2,660,333	2,380,569	624,181
Business receipts	17,938,575	16,210	158,632	236,608	483,594	1,694,312	5,130,313	4,609,359	2,632,447	2,355,164	621,936
Dividends, domestic corporations	2,171	-	-	-	1	46	861	577	324	319	43
Dividends, foreign corporations	21	-	-	-	-	-	-	5	13	1	2
Interest on Government obligations:											
United States	1,332	10	7	-	23	132	181	423	191	365	-
State and local	2,283	-	-	-	-	65	1,520	280	253	130	35
Other interest	18,619	21	9	102	780	730	3,276	4,759	4,311	4,288	343
Rents	26,651	-	89	70	130	1,128	4,977	7,374	8,003	4,246	634
Royalties	23	-	-	-	-	-	1	21	-	1	-
Net short-term capital gain reduced by net long-term capital loss	23	-	-	-	-	-	1	21	-	1	-
Net long-term capital gain reduced by net short-term capital loss	7,018	5	-	754	538	558	955	2,097	517	1,546	48
Net gain, noncapital assets	2,921	1	23	373	-	512	986	532	192	289	13
Other receipts	157,995	844	1,758	3,511	16,102	27,147	32,431	46,774	14,082	14,219	1,127
Total deductions	17,732,327	18,762	151,524	238,301	492,636	1,690,629	5,060,283	4,572,547	2,579,261	2,317,977	610,407
Cost of sales and operations	14,286,792	10,515	70,394	128,166	345,290	1,249,320	4,050,230	3,741,890	2,151,693	1,982,415	556,879
Compensation of officers	641,592	1,086	24,843	34,613	42,304	101,603	197,876	126,885	74,015	34,611	3,756
Repairs	49,471	315	469	486	1,795	5,675	15,876	13,562	5,647	5,027	619
Bad debts	40,204	78	371	269	1,569	3,337	13,108	11,471	4,824	4,303	874
Rent	132,108	220	3,184	6,081	5,839	19,523	41,301	28,653	14,241	10,922	2,144
Taxes	223,108	497	2,315	3,687	6,251	20,634	73,707	45,869	36,408	30,373	3,367
Interest	79,197	312	243	696	2,203	6,578	16,085	21,568	11,923	14,366	5,223
Contributions	4,041	5	35	47	96	255	867	691	1,051	797	197
Amortization	497	17	55	30	45	145	103	72	21	9	-
Depreciation	138,600	372	2,102	2,976	4,957	16,091	39,123	37,748	18,209	13,844	3,178
Depletion	137	-	-	-	-	53	-	15	15	54	-
Advertising	56,705	20	982	1,399	1,589	7,815	15,596	14,690	6,653	5,571	2,390
Pension, profit-sharing, stock bonus, annuity plans	51,436	-	2,587	2,358	1,683	3,747	13,846	14,394	6,320	5,825	676
Other employee benefit plans	15,166	23	218	581	663	1,614	4,251	3,261	1,962	2,268	325
Net loss, noncapital assets	1,760	-	28	88	13	242	549	134	561	80	65
Other deductions	2,011,513	5,302	43,698	56,824	78,339	253,997	577,765	511,644	245,718	207,512	30,714
Total receipts less total deductions	425,305	[1]1,671	8,994	3,117	8,532	34,001	115,219	99,675	81,072	62,592	13,774
Net income (less deficit)	423,022	[1]1,671	8,994	3,117	8,532	33,936	113,699	99,395	80,819	62,462	13,739
Net income	497,937	1,071	12,433	8,758	18,110	49,005	129,628	113,107	86,102	64,963	14,760
Deficit	74,915	2,742	3,439	5,641	9,578	15,069	15,929	13,712	5,283	2,501	1,021
Income tax	1	-	-	-	-	-	-	-	-	1	-
Distributions to stockholders in cash and property except own stock	174,426	296	3,481	3,303	8,517	18,464	38,965	37,605	33,745	22,972	7,078

Footnotes at end of table.

Table 4.5—INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industrial division, item	Total	Size of total assets: Zero assets	$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
WHOLESALE AND RETAIL TRADE—Continued											
Retail Trade											
Number of returns	65,586	1,362	5,495	9,497	11,937	15,601	14,265	5,503	1,542	379	3
Number of stockholders	159,524	3,037	10,495	19,038	27,428	36,480	39,865	16,126	5,537	1,511	7
Total assets	7,582,023	-	28,317	161,958	438,941	1,116,707	2,257,599	1,932,810	1,034,623	588,028	23,040
Total receipts	23,309,380	129,644	248,126	864,199	1,682,619	3,563,549	6,632,023	5,504,069	2,788,304	1,832,468	64,379
Business receipts	22,987,860	120,803	242,676	860,053	1,665,123	3,539,039	6,556,949	5,402,779	2,737,546	1,799,610	63,282
Dividends, domestic corporations	2,030	3	-	35	23	43	343	1,321	121	141	-
Dividends, foreign corporations	15	-	-	-	-	-	6	-	8	1	-
Interest on Government obligations:											
United States	2,185	-	-	-	9	27	500	1,339	163	143	4
State and local	211	-	-	-	-	86	29	-	50	24	22
Other interest	33,288	429	33	141	602	3,133	9,383	10,315	5,876	3,353	23
Rents	55,897	79	152	273	2,761	2,810	14,131	15,430	11,980	7,891	390
Royalties	409	-	-	-	113	-	162	33	91	10	-
Net short-term capital gain reduced by net long-term capital loss	646	-	-	-	113	-	95	347	91	-	-
Net long-term capital gain reduced by net short-term capital loss	37,549	6,044	3,247	1,009	3,450	1,399	5,386	8,331	6,060	2,620	3
Net gain, noncapital assets	9,498	1,335	595	283	1,199	2,608	1,235	816	287	718	422
Other receipts	179,792	951	1,423	2,405	9,226	14,404	43,804	63,358	26,031	17,957	233
Total deductions	22,880,217	129,629	256,354	856,234	1,654,044	3,522,177	6,503,317	5,374,164	2,723,491	1,797,759	63,048
Cost of sales and operations	16,501,103	97,580	156,051	534,124	1,041,105	2,353,454	4,647,310	4,064,917	2,118,473	1,437,100	50,989
Compensation of officers	923,267	1,721	19,555	66,291	125,415	200,003	274,984	149,486	60,250	24,994	568
Repairs	96,548	559	1,735	5,550	9,748	18,333	27,900	17,013	9,620	5,917	173
Bad debts	49,392	702	346	759	3,020	7,596	13,387	13,037	7,068	3,299	178
Rent	455,195	3,725	11,521	34,689	56,496	95,518	134,605	72,960	25,052	20,413	216
Taxes	376,219	1,786	6,499	20,038	43,521	70,277	105,269	66,378	39,886	21,944	621
Interest	165,451	568	1,030	2,676	7,421	19,211	48,751	42,685	25,530	16,740	839
Contributions	5,018	26	93	121	350	597	1,230	1,383	720	466	32
Amortization	2,274	243	124	151	191	569	489	191	270	46	-
Depreciation	255,705	942	3,815	11,234	22,109	47,858	76,940	48,748	26,644	15,981	1,434
Depletion	957	-	92	-	179	151	358	155	-	22	-
Advertising	276,885	1,057	2,197	6,825	16,253	44,416	89,118	60,187	35,531	20,868	433
Pension, profit-sharing, stock bonus, annuity plans	33,625	-	347	433	1,454	3,081	10,831	6,962	7,320	3,197	-
Other employee benefit plans	20,606	286	107	578	1,520	2,787	7,041	4,328	2,434	1,460	65
Net loss, noncapital assets	6,700	388	1,221	1,498	1,181	1,550	474	121	118	149	-
Other deductions	3,711,272	20,046	51,621	171,267	324,081	656,776	1,064,630	825,613	364,575	225,163	7,500
Total receipts less total deductions	429,163	15	[1]8,228	7,965	28,575	41,372	128,706	129,905	64,813	34,709	1,331
Net income (less deficit)	428,952	15	[1]8,228	7,965	28,575	41,286	128,677	129,905	64,763	34,685	1,309
Net income	643,766	13,494	8,848	23,568	54,711	92,879	179,699	150,496	79,066	39,617	1,388
Deficit	214,814	13,479	17,076	15,603	26,136	51,593	51,022	20,591	14,303	4,932	79
Income tax	681	-	-	-	-	-	-	-	638	43	-
Distributions to stockholders in cash and property except own stock	204,212	4,121	2,406	7,552	19,409	30,204	53,926	49,396	23,477	13,561	160
FINANCE, INSURANCE, AND REAL ESTATE											
Number of returns	29,317	963	5,452	4,781	4,245	5,168	5,602	2,049	640	393	24
Number of stockholders	84,920	2,316	12,106	11,405	12,081	17,616	18,227	7,125	2,487	1,464	93
Total assets	3,573,183	-	21,740	80,590	152,581	374,847	887,501	717,662	439,608	679,039	219,615
Total receipts	1,725,317	16,602	98,204	154,590	154,764	232,197	482,150	272,783	120,285	145,758	47,984
Business receipts	1,324,212	6,550	92,689	145,695	137,625	183,755	411,444	204,145	56,453	62,604	23,252
Dividends, domestic corporations	1,035	-	28	16	29	43	173	396	215	121	14
Dividends, foreign corporations	1	-	-	-	-	-	-	-	-	1	-
Interest on Government obligations:											
United States	1,929	48	24	211	29	134	621	373	88	401	-
State and local	352	-	-	-	1	-	47	81	53	170	-
Other interest	34,106	529	281	375	834	2,908	5,623	6,621	6,403	6,386	4,146
Rents	40,879	262	3,466	2,259	1,608	2,683	11,936	5,351	3,514	5,126	4,674
Royalties	338	-	-	41	58	-	47	163	-	29	-
Net short-term capital gain reduced by net long-term capital loss	626	119	9	41	67	-	-	99	-	276	15
Net long-term capital gain reduced by net short-term capital loss	46,899	6,097	610	1,645	2,422	9,119	7,402	9,465	2,032	6,409	1,698
Net gain, noncapital assets	228,385	1,552	897	3,897	9,410	28,400	35,530	32,673	48,555	55,226	12,245
Other receipts	46,555	1,445	200	410	2,681	5,155	9,327	13,416	2,972	9,009	1,940
Total deductions	1,580,750	10,279	89,926	148,328	142,629	202,952	446,395	249,384	109,136	135,605	46,116
Cost of sales and operations	299,323	2,474	16,690	16,816	33,728	17,965	118,952	49,664	12,979	17,394	12,661
Compensation of officers	314,669	945	14,816	40,247	29,033	56,898	81,730	51,333	21,536	16,334	1,797
Repairs	9,333	101	249	576	646	753	3,352	1,355	537	1,103	661
Bad debts	12,524	379	163	157	3,636	2,346	1,802	2,691	752	494	104
Rent	39,458	192	3,865	5,273	3,971	5,689	9,832	5,265	1,523	2,149	1,699
Taxes	62,358	792	2,128	3,495	4,058	11,787	15,625	10,027	5,763	6,628	2,055
Interest	91,377	745	666	1,426	2,680	5,831	21,936	19,398	11,298	20,328	7,069
Contributions	1,726	3	74	46	179	326	478	227	168	202	23
Amortization	1,135	64	101	149	172	114	488	25	8	14	-
Depreciation	40,136	228	1,337	3,198	3,092	4,289	13,617	5,284	3,052	4,175	1,864
Depletion	97	-	5	14	1	59	12	-	-	6	-
Advertising	40,670	67	2,644	5,019	4,126	3,693	11,716	7,541	2,198	3,215	451
Pension, profit-sharing, stock bonus, annuity plans	15,151	-	169	667	419	1,322	3,613	4,510	2,936	1,377	138
Other employee benefit plans	5,242	92	44	215	388	752	1,344	1,113	860	382	52
Net loss, noncapital assets	4,578	-	1,298	203	1,430	38	276	537	1	524	271
Other deductions	642,973	4,197	45,677	70,827	55,070	91,090	161,622	90,414	45,525	61,280	17,271
Total receipts less total deductions	144,567	6,323	8,278	6,262	12,135	29,245	35,755	23,399	11,149	10,153	1,868
Net income (less deficit)	144,215	6,323	8,278	6,262	12,134	29,245	35,708	23,318	11,096	9,983	1,868
Net income	240,242	7,461	15,338	11,944	19,109	39,404	63,917	34,733	17,393	25,278	5,665
Deficit	96,027	1,138	7,060	5,682	6,975	10,159	28,209	11,415	6,297	15,295	3,797
Income tax	863	235	-	-	-	434	1	-	-	193	-
Distributions to stockholders in cash and property except own stock	111,675	496	8,813	5,244	8,163	21,382	29,435	19,520	9,235	7,161	2,226

Footnotes at end of table.

Table 4.5—INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued
[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industrial division, item	Total	Size of total assets									
		Zero assets	$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
SERVICES	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Number of returns	53,491	1,706	16,357	10,207	7,958	7,520	6,658	1,775	849	439	18
Number of stockholders	126,311	3,354	31,219	21,595	19,077	19,246	20,430	5,931	3,435	1,972	52
Total assets	4,765,719	-	72,348	173,554	283,877	528,540	1,038,918	630,807	594,370	742,874	700,431
Total receipts	7,622,199	62,366	661,012	823,518	902,668	1,258,024	1,697,717	692,033	562,183	578,876	383,802
Business receipts	7,436,823	54,812	646,813	817,750	889,575	1,240,244	1,658,045	671,193	552,356	555,531	350,504
Dividends, domestic corporations	1,059	-	37	20	40	112	434	238	19	117	42
Dividends, foreign corporations	517	-	-	-	-	-	-	-	-	13	504
Interest on Government obligations:											
United States	2,552	34	27	243	81	142	521	275	5	164	1,060
State and local	715	-	-	-	-	-	25	30	-	344	316
Other interest	25,501	131	135	430	795	1,459	5,133	1,592	1,539	1,894	12,393
Rents	29,938	424	223	661	5,884	2,254	4,091	3,313	1,826	3,027	8,235
Royalties	1,111	-	-	-	-	-	16	-	-	59	1,036
Net short-term capital gain reduced by net long-term capital loss	1,230	-	-	-	-	308	629	237	-	32	24
Net long-term capital gain reduced by net short-term capital loss	39,162	4,212	1,561	1,986	2,082	5,015	6,612	4,259	3,254	8,813	1,368
Net gain, noncapital assets	13,800	752	257	1,106	908	802	3,379	1,337	568	990	3,701
Other receipts	69,791	2,001	11,959	1,322	3,303	7,688	18,832	9,559	2,616	7,892	4,619
Total deductions	7,426,874	60,200	677,961	789,625	871,170	1,209,684	1,623,562	664,755	555,230	574,936	399,751
Cost of sales and operations	3,805,693	21,178	245,720	332,243	421,614	661,317	865,755	371,883	313,946	330,510	241,527
Compensation of officers	1,021,477	6,927	187,743	204,517	167,274	164,453	197,694	53,820	23,118	13,760	2,171
Repairs	90,324	946	3,977	5,910	8,126	15,321	22,185	12,009	7,613	9,077	5,160
Bad debts	22,167	432	1,196	777	1,718	1,745	5,782	3,355	1,539	1,828	3,795
Rent	348,212	8,142	36,404	40,249	41,266	59,416	96,451	17,139	15,600	22,404	11,141
Taxes	263,933	2,581	19,505	22,458	25,422	38,714	57,413	29,639	28,806	23,934	15,461
Interest	139,086	2,211	3,383	2,255	4,610	11,175	27,628	21,231	26,961	33,418	6,214
Contributions	2,924	8	105	386	231	370	812	362	184	456	10
Amortization	2,726	69	342	318	345	350	795	132	64	270	41
Depreciation	304,969	3,176	11,032	18,149	23,473	42,954	69,584	38,677	36,093	42,603	19,228
Depletion	1,255	-	-	-	77	285	646	180	-	67	-
Advertising	91,908	525	7,931	9,531	10,982	14,057	20,072	7,198	9,685	8,473	3,454
Pension, profit-sharing, stock bonus, annuity plans	123,708	-	28,989	20,309	19,779	12,233	25,416	5,997	2,346	2,509	6,130
Other employee benefit plans	23,384	21	2,003	2,564	2,035	2,893	4,901	1,760	1,341	1,279	4,587
Net loss, noncapital assets	7,713	629	1,430	1,018	226	991	1,637	1,187	350	243	2
Other deductions	1,177,395	13,355	128,201	128,941	143,992	183,410	226,791	100,186	87,584	84,105	80,830
Total receipts less total deductions	195,325	2,166	[1]16,949	33,893	31,498	48,340	74,155	27,278	6,953	3,940	[1]15,949
Net income (less deficit)	194,610	2,166	[1]16,949	33,893	31,498	48,340	74,130	27,248	6,953	3,596	[1]16,265
Net income	448,582	12,472	29,196	52,000	48,224	67,890	115,189	49,200	32,211	36,896	5,304
Deficit	253,972	10,306	46,145	18,107	16,726	19,550	41,059	21,952	25,258	33,300	21,569
Income tax	530	-	-	-	-	-	322	-	208	-	-
Distributions to stockholders in cash and property except own stock	208,502	1,805	13,348	28,055	16,483	29,005	44,573	21,644	20,728	22,212	10,649

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Negative amount.
NOTE: Estimates are rounded and may not add to totals. "Wholesale and retail trade not allocable" and "Nature of business not allocable" are not shown separately because of high sampling variability; however, the data are included in the appropriate totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Section 5

All Corporations

Contents

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An association organized to conduct business for profit and having the predominant characteristics of a corporation was required to file a corporation income tax return. Most such associations were incorporated under State law and characterized by limited liability of the owners, continuity of life, centralized management, and free transferability of interest.

However, certain kinds of associations, some of which were not incorporated under State law, were treated as corporations for tax purposes. Some of these were specifically provided for in the Code (real estate investment trusts or insurance companies, for example); others were classified as corporations under the Income Tax Regulations because they had a "preponderance" of the corporate characteristics mentioned above. If an association organized for profit was not considered a corporation, it was usually classified as a partnership for filing purposes.

The statistics in this section from the returns of corporations are included in this report only to complete the picture of total U.S. business activity. The primary *Statistics of Income* source of corporate data is the report, *Statistics of Income—Corporation Income Tax Returns.*

Table 5.1—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRY

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry	Returns with and without net income							Returns with net income						
	Number of returns	Receipts		Depreciation	Taxes	Interest paid	Net income (less deficit)	Number of returns	Receipts		Depreciation	Taxes	Interest paid	Net income
		Total	Business						Total	Business				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All industries	1,665,477	1,750,728,260	1,620,886,576	52,941,266	49,523,243	62,055,010	65,901,614	1,008,337	1,453,122,279	1,342,807,228	41,509,639	40,754,650	48,641,867	83,710,924
Agriculture, forestry, and fishery	37,238	14,277,707	13,591,763	513,870	277,165	356,225	65,295	19,843	10,053,338	9,554,311	314,083	192,188	193,441	493,400
Farms	24,106	9,537,143	8,994,847	369,972	196,223	279,151	33,722	12,838	6,854,996	6,451,689	222,244	135,790	151,717	363,038
Agricultural services, forestry, and fishery	13,132	4,740,564	4,596,916	143,898	80,942	77,074	31,573	7,005	3,198,342	3,102,622	91,839	56,398	41,724	130,362
Mining	14,465	17,747,750	16,699,586	1,085,965	486,377	388,032	1,834,315	7,303	14,787,586	13,952,738	818,613	390,169	233,732	2,399,507
Metal mining	1,193	3,609,955	3,394,431	218,200	134,187	78,795	275,310	301	3,051,180	2,857,275	169,527	115,384	49,633	446,100
Iron ores	87	939,358	882,219	73,702	28,814	22,006	[1]7,411	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Copper, lead and zinc, gold and silver ores	428	2,514,488	2,367,706	130,752	101,095	47,094	313,693	92	2,095,799	1,965,736	112,423	89,816	29,967	341,759
Miscellaneous metal mining	678	156,109	144,506	13,746	4,278	9,695	[1]30,972	179	57,040	50,266	2,677	726	2,330	7,235
Coal mining	2,226	3,931,791	3,754,378	191,366	106,706	74,602	277,360	1,443	3,605,362	3,452,176	164,697	90,510	53,121	329,828
Crude petroleum and natural gas	7,883	7,359,764	6,798,944	444,689	152,196	184,001	1,178,837	3,491	5,854,544	5,439,164	300,852	109,865	95,657	1,462,977
Crude petroleum, natural gas, and natural gas liquids	3,916	4,619,049	4,196,633	211,176	86,223	111,879	1,135,607	1,443	3,850,088	3,535,054	149,991	63,368	54,897	1,339,161
Oil and gas field services	3,967	2,740,715	2,602,311	233,513	65,973	72,122	43,230	2,048	2,004,456	1,904,110	150,861	46,497	40,760	123,816
Nonmetallic minerals (except fuels) mining	3,163	2,846,240	2,751,833	231,710	93,288	50,634	102,808	2,068	2,276,500	2,204,123	183,537	74,410	35,321	160,602
Crushed, broken, and dimension stone; sand and gravel	2,695	2,252,823	2,186,807	172,678	74,584	37,766	88,521	1,822	1,859,583	1,809,578	144,425	60,484	24,985	119,739
Other nonmetallic minerals, except fuels	468	593,417	565,026	59,032	18,704	12,868	14,287	246	416,917	394,545	39,112	13,926	10,336	40,863
Contract construction	138,905	90,610,644	88,945,385	1,685,506	1,671,115	711,496	1,538,418	82,078	72,093,301	70,847,768	1,255,666	1,276,174	440,463	2,548,013
Building construction	46,507	35,190,156	34,464,545	329,203	420,160	297,889	387,242	25,890	27,834,385	27,323,757	234,913	308,697	163,752	782,198
General contractors, except building construction	14,700	22,174,388	21,599,742	816,010	434,459	218,336	475,953	9,633	18,089,533	17,635,726	619,913	341,368	149,060	722,586
Special trade contractors	77,698	33,246,100	32,881,098	540,293	816,496	195,271	675,223	46,555	26,169,383	25,888,285	400,840	626,109	127,651	1,043,229
Manufacturing	197,807	722,911,319	700,090,661	22,892,481	22,705,034	12,570,242	31,846,078	120,814	604,567,672	585,179,650	18,871,443	19,284,102	9,266,322	37,925,489
Food and kindred products	16,285	101,124,144	99,622,847	1,970,774	3,402,314	1,134,148	3,541,173	11,100	86,693,415	85,452,344	1,666,820	2,943,127	817,444	3,956,114
Meat products	2,546	26,407,487	26,234,032	270,369	226,730	219,085	194,879	1,901	19,131,681	19,072,550	145,129	144,425	65,845	329,076
Dairy products	2,339	13,592,701	13,435,146	241,658	185,239	81,051	405,916	1,469	12,296,973	12,163,871	220,502	167,547	70,609	450,994
Canned and frozen foods	1,696	8,778,674	8,653,575	196,968	170,518	151,594	312,033	1,073	7,360,220	7,249,710	160,977	143,768	105,928	383,420
Grain mill products	1,727	13,024,169	12,789,080	229,406	172,857	130,360	726,396	1,228	12,349,663	12,123,138	217,538	163,902	122,554	746,026
Bakery products	2,585	6,116,914	6,045,978	152,335	146,004	61,951	181,476	1,608	4,722,167	4,670,456	114,984	111,366	30,190	226,212
Sugar	125	2,512,192	2,417,613	56,538	124,226	41,984	88,668	77	2,320,080	2,227,968	46,596	114,440	35,282	99,598
Malt liquors and malt	139	5,233,124	5,120,977	167,259	1,103,076	59,505	319,310	90	4,425,813	4,370,557	142,290	947,383	28,414	336,056
Alcoholic beverages, except malt liquors and malt	293	7,389,030	7,288,785	94,274	827,210	141,181	234,280	177	7,201,955	7,103,772	91,935	726,158	134,960	238,930
Bottled soft drinks and flavorings	2,299	6,431,209	6,217,122	319,853	132,241	91,981	529,224	1,796	5,961,595	5,754,405	302,422	121,580	83,362	546,028
Other food and kindred products	2,536	11,638,644	11,420,539	242,114	314,213	155,456	548,991	1,681	10,923,268	10,715,917	224,447	302,558	140,300	599,774
Tobacco manufactures	89	8,227,047	8,042,246	145,984	1,051,990	198,557	887,434	61	7,177,881	7,082,610	126,515	1,020,587	133,654	893,284
Textile mill products	6,221	21,774,923	21,454,176	659,346	464,646	351,116	780,426	4,445	17,926,476	17,673,975	543,167	383,898	250,328	972,713
Weaving mills and textile finishing	1,562	10,482,016	10,301,029	373,486	249,017	178,391	435,878	1,107	9,062,154	8,922,149	323,364	213,691	144,115	490,180
Knitting mills	2,157	3,946,064	3,907,574	100,566	82,660	59,788	143,833	1,662	3,178,227	3,144,497	80,490	66,681	40,678	175,941
Other textile mill products	2,502	7,346,843	7,245,573	185,294	132,969	112,937	200,715	1,676	5,686,095	5,607,329	139,313	103,526	65,535	306,592
Apparel and other fabricated textile products	18,136	23,437,066	23,171,355	210,132	481,139	257,718	624,685	12,055	19,308,094	19,117,502	165,028	389,690	184,110	845,069
Men's and boys' clothing	2,476	7,461,683	7,371,339	72,233	151,297	115,065	234,108	1,779	6,092,232	6,021,282	54,764	120,611	78,125	297,078
Women's, children's, and infants' clothing	9,233	11,712,921	11,592,623	89,319	237,608	91,708	284,969	6,340	9,584,252	9,505,994	70,410	191,296	65,583	390,139
Miscellaneous apparel and accessories	2,900	1,482,163	1,458,195	13,509	32,007	14,751	18,922	1,455	1,100,008	1,086,962	9,907	24,454	7,345	52,186
Miscellaneous fabricated textile products	3,527	2,780,299	2,749,198	35,071	60,227	36,194	86,686	2,481	2,531,602	2,503,264	29,947	53,329	33,057	105,666
Lumber and wood products, except furniture	10,145	13,936,452	13,269,580	507,148	378,711	227,237	330,986	5,410	10,611,605	10,056,803	388,278	286,390	151,666	540,837
Logging, lumber, and wood basic products	3,982	5,843,087	5,449,944	237,951	185,820	87,677	216,180	2,009	4,271,032	3,942,684	173,882	137,364	55,073	307,707
Millwork, plywood, and prefabricated structural products	3,034	6,122,168	5,887,813	214,121	147,376	120,368	60,489	1,746	4,810,130	4,613,119	173,536	113,349	87,445	145,556
Other wood products, except furniture	3,129	1,971,197	1,931,823	55,076	45,515	19,192	54,317	1,655	1,530,443	1,501,000	40,860	35,677	9,148	87,574
Furniture and fixtures	6,914	7,683,197	7,584,607	124,372	185,629	67,697	280,345	4,229	6,450,819	6,369,150	98,581	152,024	46,094	381,630
Household furniture	4,654	5,155,106	5,095,871	82,152	124,503	43,391	186,251	2,910	4,301,585	4,253,032	64,684	101,918	28,294	254,319
Furniture and fixtures, except household furniture	2,260	2,528,091	2,488,736	42,220	61,126	24,306	94,094	1,319	2,149,234	2,116,118	33,897	50,106	17,800	127,311
Paper and allied products	3,565	22,132,711	21,388,085	950,200	533,830	422,456	1,079,952	2,615	20,159,185	19,439,346	872,469	479,082	377,109	1,191,204
Pulp, paper, and board	332	13,579,070	13,040,201	669,906	325,905	345,079	496,390	259	12,464,602	11,941,206	620,343	293,457	314,536	550,870
Other paper and allied products	3,233	8,553,641	8,347,884	280,294	207,925	77,377	583,562	2,356	7,694,583	7,498,140	252,126	185,625	62,573	640,334
Printing and publishing	26,613	26,137,559	25,356,353	692,218	650,677	309,097	1,537,392	15,845	22,546,849	21,840,362	588,106	562,822	243,940	1,801,742
Newspapers	5,132	8,323,063	7,998,331	253,989	249,326	91,119	786,853	3,769	7,888,386	7,568,190	240,087	236,786	82,092	818,218
Periodicals	2,409	3,049,558	2,964,949	48,363	44,335	26,212	83,649	815	2,608,930	2,533,810	44,304	38,591	21,962	141,535
Books, greeting cards, and miscellaneous publishing	3,545	4,505,484	4,279,109	80,406	91,374	80,275	255,522	1,892	3,972,135	3,769,622	68,421	83,059	65,190	308,625
Other printing and publishing	15,527	10,259,454	10,113,964	309,460	265,642	111,491	411,368	9,369	8,077,398	7,968,740	235,294	204,386	74,696	533,364

Footnotes at end of table.

Table 5.1—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRY—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry	Returns with and without net income							Returns with net income						
	Number of returns	Receipts		Depreciation	Taxes	Interest paid	Net income (less deficit)	Number of returns	Receipts		Depreciation	Taxes	Interest paid	Net income
		Total	Business						Total	Business				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Manufacturing—Continued														
Chemicals and allied products	10,236	59,024,253	57,011,812	2,565,620	1,187,571	844,298	4,891,627	6,506	55,262,129	53,321,068	2,388,177	1,094,627	736,589	5,160,464
Basic chemicals, plastics, and synthetics	3,328	28,581,907	27,757,935	1,843,223	614,755	512,126	1,817,510	2,189	26,887,872	26,086,324	1,740,845	578,511	460,436	1,933,773
Drugs	831	12,635,218	11,956,698	274,474	257,358	114,385	1,766,168	522	12,483,301	11,806,536	269,546	253,556	110,426	1,794,026
Soap, cleaners, and toilet goods	2,480	8,157,415	7,864,291	114,860	121,221	44,239	911,063	1,521	7,845,018	7,559,242	110,558	115,679	37,019	945,179
Paints and allied products	1,179	3,430,513	3,363,833	70,196	65,996	50,106	159,473	826	3,250,118	3,186,480	66,993	62,160	48,098	167,145
Chemical products, not elsewhere classified	2,391	6,179,586	6,030,959	261,853	127,312	122,280	237,964	1,441	4,778,038	4,665,151	199,829	84,348	80,348	319,255
Chemicals and allied products not allocable	27	39,614	38,096	1,014	929	1,162	[1]551	7	17,782	17,335	406	373	262	1,086
Petroleum refining and related industries	841	80,864,617	75,358,719	2,922,408	4,288,593	1,249,873	4,598,869	667	79,214,964	73,776,387	2,874,121	4,269,383	1,210,667	4,637,169
Petroleum refining	199	79,562,100	74,076,494	2,877,143	4,261,028	1,239,174	4,529,429	147	78,035,519	72,611,463	2,832,264	4,243,763	1,202,541	4,561,449
Miscellaneous petroleum and coal products	642	1,302,517	1,282,225	45,265	27,565	10,699	69,440	520	1,179,445	1,164,924	41,857	25,620	8,126	75,720
Rubber and miscellaneous plastics products	5,433	16,414,627	16,075,836	556,617	530,200	258,675	491,734	3,154	13,985,434	13,690,983	459,721	390,595	204,809	635,490
Rubber products	1,048	12,870,036	12,590,564	434,215	440,943	212,730	440,792	619	11,382,665	11,134,688	379,793	330,499	179,339	477,817
Miscellaneous plastics products	4,385	3,544,591	3,485,272	122,402	89,257	45,945	50,942	2,535	2,602,769	2,556,295	79,928	60,096	25,470	157,673
Leather and leather products	2,299	6,245,727	6,098,369	78,566	143,821	101,800	201,652	1,493	4,550,187	4,437,512	57,139	104,202	52,843	290,164
Footwear, except rubber	750	4,081,373	3,960,514	49,148	96,761	79,826	123,988	481	2,789,239	2,697,777	32,814	67,198	36,173	194,765
Leather and leather products, not elsewhere classified	1,549	2,164,354	2,137,855	29,418	47,060	21,974	77,664	1,012	1,760,948	1,739,735	24,325	37,004	16,670	95,399
Stone, clay, and glass products	8,427	16,419,832	15,991,683	835,624	488,327	254,714	754,148	5,347	14,159,296	13,775,663	699,753	411,783	196,178	886,857
Glass products	690	5,017,318	4,869,448	236,769	148,280	72,825	373,080	418	4,858,140	4,712,992	227,198	142,706	69,285	390,475
Cement, hydraulic	238	1,627,761	1,580,487	133,675	61,041	46,526	40,575	160	1,154,577	1,116,298	94,254	43,383	26,657	60,587
Concrete, gypsum, and plaster products	4,977	5,332,958	5,215,979	275,638	153,623	78,479	168,453	3,155	4,452,665	4,352,405	218,706	126,450	57,705	213,287
Other nonmetallic mineral products	2,522	4,441,795	4,325,769	189,542	125,383	56,884	172,040	1,614	3,693,914	3,593,968	159,595	99,244	42,531	222,508
Primary metal industries	4,052	46,802,571	45,647,206	2,289,448	1,264,370	1,104,932	803,308	2,498	27,469,974	26,653,690	988,278	645,548	715,511	1,289,181
Ferrous metal processing and basic products, and primary metal products, not elsewhere classified	2,184	26,041,051	25,583,861	1,591,429	820,263	484,196	91,332	1,412	9,491,699	9,340,337	382,347	246,337	152,852	460,101
Nonferrous metal processing and basic products	1,868	20,761,520	20,063,345	698,019	444,107	620,736	711,976	1,086	17,978,275	17,313,353	605,931	399,211	562,659	829,080
Fabricated metal products, except machinery and transportation equipment	22,637	38,574,231	37,796,266	1,040,587	954,323	576,592	1,468,006	14,014	30,742,071	30,112,042	780,667	745,350	383,101	1,912,962
Metal cans	211	4,733,623	4,670,691	185,117	122,887	62,499	319,602	185	4,660,214	4,597,526	182,683	121,796	61,230	323,301
Cutlery, hand tools, and hardware	1,261	2,796,114	2,719,833	73,988	80,689	27,760	266,774	700	2,533,924	2,462,842	65,844	73,988	22,485	280,451
Plumbing and heating apparatus, except electrical	747	3,755,045	3,620,504	93,911	88,137	96,660	123,546	487	3,033,183	2,911,152	67,994	72,058	73,374	143,325
Fabricated structural metal products	7,692	11,883,967	11,631,941	234,305	269,278	188,520	283,249	4,805	8,845,107	8,656,613	156,536	191,987	125,147	408,984
Screw machine products, bolts, and similar products	1,839	2,703,172	2,635,117	100,357	76,831	41,483	68,675	1,106	1,880,597	1,829,632	66,167	51,933	17,914	124,417
Metal stampings	2,201	3,836,950	3,792,050	111,997	105,866	48,574	73,356	1,346	2,621,172	2,592,540	67,068	71,679	21,574	156,627
Other fabricated metal products	8,686	8,865,360	8,726,130	240,912	210,635	111,096	332,804	5,385	7,167,874	7,061,737	174,375	161,909	61,377	475,857
Machinery, except electrical	23,553	60,293,600	57,042,521	2,464,578	1,683,538	1,570,858	3,961,161	13,746	49,489,677	46,882,128	2,065,889	1,409,106	754,640	4,798,518
Farm machinery	1,560	6,886,412	6,242,039	160,091	142,822	201,873	71,104	911	5,261,572	4,719,683	119,790	107,911	114,863	141,963
Construction, mining, and materials handling machinery and equipment	1,531	10,038,895	9,704,895	293,351	275,667	207,351	756,487	1,023	8,768,102	8,459,099	259,822	243,578	173,700	820,695
Metalworking machinery	6,247	5,678,822	5,543,027	188,786	175,302	80,877	149,575	3,364	3,849,054	3,762,276	120,612	116,166	40,165	295,835
Special industry machinery	2,765	5,780,517	5,516,925	186,871	141,868	88,775	280,250	1,797	4,799,272	4,558,583	153,719	116,404	65,078	359,719
General industrial machinery	2,708	9,064,835	8,832,252	244,502	216,742	146,893	433,069	1,787	8,052,575	7,847,565	216,804	192,008	124,754	490,969
Office and computing machines	626	15,475,586	14,008,134	1,172,252	553,185	749,521	2,000,038	184	12,512,154	11,439,423	1,030,201	488,917	171,760	2,202,386
Service industry machines	922	3,255,367	3,187,446	69,795	65,590	45,521	93,366	597	2,853,752	2,799,852	52,585	57,146	27,359	223,900
Other machinery, except electrical	7,194	4,113,166	4,007,803	148,930	112,362	50,047	177,272	4,083	3,393,196	3,295,647	112,356	86,976	36,961	263,051
Electrical equipment and supplies	10,385	55,241,115	53,928,304	1,702,717	1,421,917	1,078,282	1,664,443	5,286	47,414,197	46,333,603	1,456,429	1,225,815	845,094	2,503,065
Household appliances	529	6,676,388	6,547,330	148,988	149,415	128,811	382,833	298	6,310,609	6,196,903	140,553	140,891	115,167	387,083
Radio, television, and communication equipment	1,521	13,286,248	12,760,721	506,341	319,768	284,595	325,713	647	11,520,228	11,027,378	459,762	282,793	238,137	479,306
Electronic components and accessories	3,906	13,097,323	12,792,297	411,968	348,854	264,216	[1]127,890	1,934	8,811,217	8,663,496	258,789	236,569	120,507	392,354
Other electrical equipment and supplies	4,429	22,181,156	21,827,956	635,420	603,880	400,660	1,083,787	2,407	20,772,143	20,445,826	597,325	565,562	371,283	1,244,322
Motor vehicles and equipment	2,761	58,773,539	57,637,321	1,360,386	2,137,058	1,349,342	1,980,220	1,678	45,144,735	44,265,792	1,176,240	1,662,173	1,024,226	2,290,416
Transportation equipment, except motor vehicles	3,022	35,042,710	33,542,136	1,131,163	867,569	811,869	350,774	1,406	24,983,015	24,229,370	883,660	612,489	634,151	991,900
Aircraft, guided missiles, and parts	944	28,291,898	27,008,161	895,794	725,923	654,415	198,188	324	19,168,869	18,592,910	668,433	492,279	504,408	752,247
Ship and boat building and repairing	921	1,213,152	1,176,427	36,002	37,864	18,808	12,672	527	985,260	956,828	26,904	31,368	12,316	43,808
Transportation equipment, not elsewhere classified	1,157	5,537,660	5,357,548	199,367	103,782	138,646	139,914	555	4,828,886	4,679,632	188,323	88,842	117,427	195,845
Scientific instrument, photographic equipment, watches and clocks	4,095	12,593,135	12,218,512	419,984	297,409	144,240	1,281,488	2,592	11,371,889	11,031,976	387,157	262,409	107,254	1,422,015
Scientific and mechanical measuring instruments	1,335	4,058,978	3,961,250	153,825	91,360	64,720	152,596	603	3,503,108	3,424,628	136,448	74,295	49,229	209,621
Optical, medical, and ophthalmic goods	2,335	3,672,911	3,574,472	82,612	89,638	41,973	304,498	1,769	3,262,061	3,170,528	74,487	78,505	29,301	341,170
Photographic equipment and supplies	343	4,082,665	3,922,208	175,177	103,624	22,637	780,923	146	3,923,593	3,770,272	169,058	99,938	18,022	812,630
Watches and clocks	82	778,581	760,582	8,370	12,787	14,910	43,471	74	683,127	666,548	7,164	9,671	10,702	58,594
Miscellaneous manufactured products, and manufacturing not allocable	12,098	12,168,263	11,852,727	264,609	291,402	256,741	336,255	6,667	9,905,780	9,637,344	205,248	233,002	196,914	524,695
Ordnance, except guided missiles	154	628,777	608,586	16,601	19,790	9,983	29,364	88	492,839	479,672	13,290	15,838	3,995	50,665
Miscellaneous manufactured products, except ordnance, and manufacturing not allocable	11,944	11,539,486	11,244,141	248,008	271,612	246,758	306,891	6,579	9,412,941	9,157,672	191,958	217,164	192,919	474,030

Footnotes at end of table.

Table 5.1—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRY—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry	Returns with and without net income							Returns with net income						
	Number of returns	Receipts		Depreciation	Taxes	Interest paid	Net income (less deficit)	Number of returns	Receipts		Depreciation	Taxes	Interest paid	Net income
		Total	Business						Total	Business				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Transportation, communication, electric, gas, and sanitary services	67,398	135,492,476	131,463,171	13,403,308	8,835,172	7,364,200	7,543,718	38,204	105,021,677	102,426,487	10,449,785	7,143,890	5,795,858	9,471,595
Transportation	53,113	60,589,216	57,781,872	4,703,429	2,859,643	2,167,610	[1]110,510	29,485	34,631,713	33,141,188	2,347,616	1,623,261	1,018,670	1,543,935
Railroad transportation	455	15,736,828	14,380,509	1,268,765	1,107,957	799,030	[1]336,400	319	8,202,127	7,556,708	685,341	548,404	359,305	230,819
Local and interurban passenger transit	8,154	3,178,886	2,972,943	232,417	145,282	89,324	28,513	4,130	2,549,897	2,365,465	188,363	110,387	71,455	70,880
Trucking and warehousing	27,749	19,754,150	19,388,889	1,054,419	1,070,354	340,955	477,244	16,584	14,656,584	14,368,270	737,965	741,428	241,264	686,858
Water transportation	5,385	4,596,592	4,359,385	296,547	91,888	157,439	50,654	2,796	3,117,021	2,963,364	173,938	61,122	71,437	192,106
Air transportation	4,220	11,601,535	11,093,133	1,422,780	254,622	493,008	[1]572,388	1,278	1,746,035	1,638,915	246,675	26,837	55,517	51,781
Pipe line transportation	241	1,640,912	1,601,205	230,244	77,529	182,557	173,023	182	1,591,623	1,556,743	221,609	74,422	177,247	178,164
Transportation services, not elsewhere classified	6,909	4,080,313	3,985,808	198,257	112,011	105,297	68,844	4,196	2,768,426	2,691,723	93,725	60,661	42,445	133,327
Communication	7,462	34,276,493	33,645,626	3,755,611	2,389,437	1,776,656	4,183,728	4,598	33,154,094	32,569,533	3,601,320	2,343,003	1,695,439	4,322,318
Telephone, telegraph, and other communication services	3,684	30,126,546	29,663,605	3,527,386	2,285,213	1,658,420	3,909,636	2,482	29,467,976	29,026,311	3,422,057	2,257,907	1,612,523	3,975,815
Radio and television broadcasting	3,778	4,149,947	3,982,021	228,225	104,224	118,236	274,092	2,116	3,686,118	3,543,222	179,263	85,096	82,916	346,503
Electric, gas, and sanitary services	6,823	40,626,767	40,035,673	4,944,268	3,586,092	3,419,934	3,470,500	4,121	37,235,870	36,715,766	4,500,849	3,177,626	3,081,749	3,605,342
Electric companies and systems	202	12,130,551	12,019,599	1,865,538	1,264,174	1,270,023	1,511,805	154	11,519,835	11,421,901	1,757,807	1,216,841	1,181,976	1,536,324
Gas companies and systems	1,285	15,348,664	15,019,606	1,255,840	746,471	1,010,348	813,416	991	14,322,334	14,020,405	1,198,126	716,203	925,213	833,766
Combination companies and systems	172	11,841,079	11,739,970	1,683,400	1,464,537	1,045,720	1,049,750	146	10,309,569	10,228,532	1,428,929	1,151,033	896,536	1,110,927
Water supply and other sanitary services	5,164	1,306,473	1,256,498	139,490	110,910	93,843	95,529	2,830	1,084,132	1,044,928	115,987	93,549	78,024	124,325
Wholesale and retail trade	518,062	522,546,369	511,316,883	4,872,819	7,536,828	4,309,663	9,671,044	339,987	441,712,023	432,294,326	3,891,348	6,287,387	3,253,001	12,395,411
Wholesale trade	165,575	238,793,383	234,885,021	1,632,666	2,887,237	1,708,093	4,440,717	118,414	208,944,501	205,670,776	1,329,150	2,535,904	1,310,659	5,488,342
Groceries and related products	17,928	48,512,244	47,945,448	265,012	321,970	183,035	485,016	12,452	41,766,933	41,275,591	221,084	269,799	140,191	619,514
Machinery, equipment, and supplies	26,808	22,214,723	21,599,030	248,061	267,415	251,043	503,882	18,278	18,436,091	17,956,463	182,113	212,583	176,413	711,069
Miscellaneous wholesale trade	120,839	168,066,416	165,340,543	1,119,593	2,297,852	1,274,015	3,451,819	87,684	148,741,477	146,438,722	925,953	2,053,522	994,055	4,157,759
Motor vehicles and automotive equipment	12,938	13,766,558	13,609,354	76,744	128,251	81,139	491,049	10,357	12,778,449	12,635,076	65,929	114,055	69,359	519,684
Drugs, chemicals, and allied products	6,385	11,730,565	11,554,291	111,187	102,152	107,426	399,548	4,954	11,161,089	10,997,576	105,795	96,928	101,912	427,910
Dry goods and apparel	8,713	10,792,688	10,591,646	52,207	151,657	121,978	239,642	6,873	9,384,789	9,210,992	40,345	128,018	89,268	299,681
Farm product raw materials	6,712	20,356,822	20,006,850	129,515	97,468	150,888	172,696	4,750	17,774,263	17,473,812	103,546	84,167	122,287	224,022
Electrical goods	10,026	12,929,144	12,769,351	57,906	126,789	91,084	286,579	7,278	11,212,472	11,091,769	43,936	106,253	59,694	372,006
Hardware, and plumbing and heating equipment	8,820	9,504,266	9,341,644	54,968	108,103	55,248	235,547	6,744	8,481,679	8,337,741	47,575	94,987	45,108	270,849
Metals and minerals, except petroleum and scrap	3,338	9,211,157	9,117,699	57,102	77,794	72,037	160,916	2,375	7,914,042	7,833,399	40,794	62,005	47,895	205,314
Petroleum and petroleum products	8,085	11,870,437	11,521,458	138,586	299,795	78,793	292,242	6,501	10,942,396	10,623,539	124,805	274,343	72,214	313,167
Alcoholic beverages	4,674	12,119,392	12,063,865	52,132	546,354	39,197	233,509	3,296	11,148,722	11,098,995	44,557	528,247	32,802	248,951
Paper and its products	3,503	5,976,720	5,912,098	49,464	51,205	32,018	109,935	2,453	5,227,106	5,170,330	44,040	42,975	23,603	134,471
Lumber and construction materials	8,799	8,940,142	8,798,076	85,074	100,510	77,902	123,724	6,051	7,147,247	7,041,694	61,393	78,313	50,492	180,557
Other wholesale trade	38,846	40,868,525	40,054,211	254,708	507,774	366,305	706,432	26,052	35,569,223	34,923,799	203,238	443,231	279,421	961,147
Retail trade	350,773	282,086,692	274,808,037	3,215,208	4,611,954	2,582,279	5,217,027	220,550	231,392,941	225,284,546	2,540,718	3,725,287	1,926,244	6,874,583
Building materials, hardware, and farm equipment	28,397	15,010,497	14,665,902	169,572	245,542	132,735	311,227	19,282	12,418,879	12,143,088	130,476	198,234	93,750	418,808
General merchandise stores	19,351	62,436,274	58,835,396	865,133	1,410,645	1,093,726	2,072,379	13,262	53,786,738	50,574,385	739,509	1,237,923	934,898	2,236,866
Food stores	25,479	65,272,629	64,694,472	631,032	707,659	173,262	894,678	16,368	57,803,785	57,324,230	555,115	616,612	133,557	1,043,934
Automotive dealers and service stations	57,289	65,304,353	64,483,145	440,495	651,833	599,082	463,277	36,581	49,441,401	48,825,106	326,896	485,870	396,581	800,518
Automobile and truck dealers	30,805	51,694,437	51,132,652	286,290	418,501	470,323	240,965	19,337	38,721,194	38,303,618	211,619	307,870	314,856	458,518
Gasoline service stations	9,758	5,793,304	5,714,041	63,716	124,085	23,937	109,859	6,656	4,447,997	4,383,725	50,090	91,418	16,526	142,665
Other automotive dealers	16,726	7,816,612	7,636,452	90,489	109,247	104,822	112,453	10,588	6,272,210	6,137,763	65,187	86,582	65,199	199,335
Apparel and accessory stores	39,131	14,949,471	14,607,641	140,955	274,784	79,277	431,668	27,312	12,318,830	12,046,502	102,528	222,062	55,247	587,309
Furniture, home furnishings, and equipment	30,122	12,044,099	11,557,359	110,413	222,100	115,294	219,333	19,208	9,270,417	8,867,670	81,770	167,673	69,173	356,948
Eating and drinking places	71,398	17,172,287	16,690,863	488,058	598,014	181,636	206,666	35,848	11,887,147	11,535,829	317,315	401,178	99,316	559,370
Miscellaneous retail stores	79,606	29,897,082	29,273,259	369,550	501,377	207,267	617,799	52,689	24,465,744	23,967,736	287,109	395,735	143,722	870,830
Drug stores and proprietary stores	18,394	10,290,654	10,115,991	85,760	157,170	46,346	258,620	13,610	8,817,295	8,681,620	70,393	128,956	31,400	307,896
Liquor stores	8,831	2,981,558	2,964,346	24,107	48,186	13,880	34,233	5,599	2,299,287	2,285,006	16,950	34,833	9,345	97,891
Other retail stores	52,381	16,624,870	16,192,922	259,683	296,021	147,041	324,946	33,480	13,349,162	13,001,110	199,766	231,946	102,977	505,043
Wholesale and retail trade not allocable	1,714	1,666,294	1,623,825	24,945	37,637	19,291	13,300	1,023	1,374,581	1,339,004	21,480	26,196	16,098	32,486
Finance, insurance, and real estate	406,235	177,320,048	92,091,887	4,305,785	5,709,281	34,548,509	12,214,079	248,586	154,284,602	80,155,962	3,237,971	4,555,657	28,462,745	15,081,939
Banking	15,042	41,660,195	4,682,364	989,666	1,068,569	18,421,344	3,419,200	13,559	38,880,551	4,421,963	939,761	1,001,994	16,911,829	3,592,005
Mutual savings banks	488	4,593,030	128,091	35,239	92,586	3,395,000	157,965	455	4,048,500	113,134	30,923	81,338	2,989,175	187,137
Banks and trust companies, except mutual savings banks	14,554	37,067,165	4,554,273	954,427	975,983	15,026,344	3,261,235	13,104	34,832,051	4,308,829	908,838	920,656	13,922,654	3,404,868
Credit agencies other than banks	52,163	19,143,904	4,012,376	336,607	362,585	11,280,403	795,526	31,188	15,714,105	3,597,131	294,912	302,009	8,744,259	1,215,006
Savings and loan associations	5,420	10,753,830	516,451	119,764	181,742	7,597,559	360,059	4,767	9,389,780	435,356	103,688	156,141	6,567,562	439,237
Personal credit agencies	11,497	3,169,614	1,395,200	37,674	78,633	932,936	244,891	8,135	2,763,989	1,243,437	31,975	68,910	800,759	307,264
Business credit agencies	2,470	2,371,783	1,474,551	147,280	45,249	964,706	191,235	1,697	2,249,861	1,423,438	142,115	42,816	905,925	218,664
Other credit agencies, and finance not allocable	32,776	2,848,677	626,174	31,889	56,961	1,785,202	[1]659	16,589	1,310,475	494,900	17,134	34,142	470,013	249,841

Footnotes at end of table.

Table 5.1—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRY—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry	Returns with and without net income							Returns with net income						
	Number of returns	Receipts		Depreciation	Taxes	Interest paid	Net income (less deficit)	Number of returns	Receipts		Depreciation	Taxes	Interest paid	Net income
		Total	Business						Total	Business				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Finance, insurance, and real estate—Continued														
Security and commodity brokers, dealers, exchanges, and services	4,718	3,596,306	961,313	49,544	101,497	350,889	19,223	1,880	2,286,662	669,402	24,160	67,478	243,805	326,262
Security brokers, dealers, and flotation companies	3,169	3,137,623	721,930	39,397	88,902	342,164	7,428	1,215	1,939,887	461,358	17,893	59,174	235,713	273,462
Commodity brokers, and dealers; security and commodity exchanges; and allied services	1,549	458,683	239,383	10,147	12,595	8,725	11,795	665	346,775	208,044	6,267	8,304	8,092	52,800
Holding and other investment companies	32,692	5,789,881	600,450	102,301	118,427	615,710	3,155,064	19,570	5,150,079	437,473	74,607	91,812	395,208	3,427,932
Regulated investment companies	660	2,551,225	49	86	20,064	7,854	2,187,001	518	2,493,673	39	84	19,363	4,422	2,201,740
Real estate investment trusts	292	394,839	8,067	24,482	15,263	121,780	126,996	91	284,813	7,509	15,679	9,961	70,014	136,650
Small business investment companies	554	44,558	811	449	1,179	15,899	[1]1,412	268	27,764	453	193	820	7,972	7,516
Other holding and investment companies	31,186	2,799,259	591,523	77,284	81,921	470,177	842,479	18,693	2,343,829	429,472	58,651	61,668	312,800	1,082,026
Insurance carriers	4,760	84,167,184	69,319,506	539,882	1,808,716	621,561	3,486,474	3,299	76,039,108	62,193,058	448,385	1,612,237	442,742	3,885,746
Life insurance	1,795	49,897,406	38,232,503	279,300	967,737	145,537	2,593,446	1,014	47,163,781	35,914,321	267,514	909,248	135,388	2,814,701
Mutual insurance, except life or marine and certain fire or flood insurance companies	985	10,209,346	9,504,318	40,832	255,478	6,919	192,964	794	7,875,656	7,338,926	33,121	190,065	5,737	271,067
Other insurance companies	1,980	24,060,432	21,582,685	219,750	585,501	469,105	700,064	1,491	20,999,671	18,939,811	147,750	512,924	301,617	799,978
Insurance agents, brokers, and service	28,675	4,551,817	4,321,404	63,734	103,946	61,612	326,594	20,175	3,644,953	3,462,671	50,120	86,746	38,459	418,359
Real estate	268,185	18,410,761	8,194,474	2,224,051	2,145,541	3,196,990	1,011,998	158,915	12,569,144	5,374,264	1,406,026	1,393,381	1,686,443	2,216,629
Real estate operators, except developers, and lessors of buildings	184,159	10,962,919	4,767,656	1,939,736	1,775,390	2,329,862	754,270	115,492	7,434,995	2,942,715	1,235,299	1,161,797	1,250,580	1,381,292
Lessors of mining, oil, and similar property	1,608	266,286	38,152	5,093	11,314	54,220	47,953	961	187,178	3,921	3,642	9,438	29,009	54,754
Lessors of railroad property, and of real property, not elsewhere classified	7,009	176,026	46,606	35,787	21,352	30,825	25,503	3,499	134,829	33,413	26,619	12,564	14,406	44,340
Subdividers, developers, and operative builders	40,337	3,482,098	373,564	167,971	238,174	636,087	60,867	20,198	2,215,117	209,508	89,022	136,959	300,615	488,470
Other real estate and combinations of real estate, insurance, loan, and law offices	35,072	3,523,432	2,968,496	75,464	99,311	145,996	123,405	18,765	2,597,025	2,184,707	51,444	72,623	91,833	247,773
Services	281,218	69,571,428	66,459,515	4,176,363	2,296,475	1,802,802	1,198,703	150,525	50,449,187	48,249,656	2,668,974	1,622,673	994,560	3,384,869
Hotels and other lodging places	20,049	6,887,708	6,413,480	516,890	401,544	402,233	111,652	9,733	4,411,071	4,085,663	303,842	249,414	201,919	381,904
Personal services	35,715	6,283,947	6,119,126	285,639	230,447	84,813	175,501	19,307	4,570,237	4,460,095	193,143	162,767	52,859	282,142
Business services	93,863	24,891,635	23,883,930	1,216,825	633,432	513,619	264,407	47,413	18,642,771	17,960,644	769,025	473,078	265,243	1,186,529
Advertising	11,269	7,418,355	7,313,275	72,284	96,148	29,043	215,097	6,672	6,134,753	6,050,323	56,921	82,929	22,928	272,359
Business services, except advertising	82,594	17,473,280	16,570,655	1,144,541	537,284	484,576	49,310	40,741	12,508,018	11,910,321	712,104	390,149	242,315	914,170
Automobile services and miscellaneous repair services	35,283	6,790,826	6,521,189	1,050,175	231,341	264,604	131,192	20,604	5,041,664	4,851,857	736,026	167,225	168,695	256,014
Automobile parking, repair, and services	24,814	5,183,820	4,934,023	999,849	185,045	249,770	83,028	14,110	3,695,817	3,521,846	699,625	130,131	159,217	192,797
Repair services, except automobile	10,469	1,607,006	1,587,166	50,326	46,296	14,834	48,164	6,494	1,345,847	1,330,011	36,401	37,094	9,478	63,217
Amusement and recreation services	35,889	9,452,553	8,717,014	785,348	352,960	301,533	298,950	17,660	6,737,058	6,162,833	451,886	257,792	176,727	616,758
Motion picture production, distribution, and related services	5,513	3,541,089	3,304,111	451,771	60,763	114,691	58,053	2,485	2,398,228	2,197,857	240,086	43,565	77,580	168,947
Motion picture theaters	4,743	1,371,394	1,233,197	58,628	52,032	34,915	83,848	2,983	1,112,132	998,132	46,000	42,644	27,442	100,470
Other amusement and recreation services	25,633	4,540,070	4,179,706	274,949	240,165	151,927	157,049	12,192	3,226,698	2,966,844	165,800	171,583	71,705	347,341
Other services	60,419	15,264,759	14,804,776	321,486	446,751	236,000	217,001	35,808	11,046,386	10,728,564	215,052	312,397	129,117	661,522
Offices of physicians and surgeons	10,318	2,614,824	2,555,006	26,962	48,026	7,041	60,123	7,733	2,101,563	2,045,426	21,691	38,564	4,722	72,996
Other medical services	17,489	5,006,655	4,864,807	162,912	203,392	151,517	115,717	11,922	3,479,758	3,392,332	105,233	137,104	86,433	233,617
Educational services	7,687	866,953	828,888	30,278	29,249	17,854	[1]56,828	3,213	500,986	486,798	17,162	17,069	6,997	32,357
Legal services	1,889	407,820	404,196	5,068	8,582	946	23,700	1,274	331,350	328,171	3,494	6,372	528	30,267
Services, not elsewhere classified	23,036	6,368,507	6,151,879	96,266	157,502	58,642	74,289	11,666	4,632,729	4,475,837	67,472	113,288	30,437	292,285
Nature of business not allocable	4,149	250,519	227,725	5,169	5,796	3,841	[1]10,036	997	152,893	146,330	1,756	2,410	1,745	10,701

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

[1]Deficit exceeds net income.

NOTE: Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 5.2—INCOME STATEMENT FOR SELECTED INDUSTRIES

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	All industries	Agriculture, forestry, and fishery	Mining					Contract construction	Manufacturing				
			Total	Metal mining	Coal mining	Crude petroleum and natural gas	Nonmetallic minerals (except fuels) mining		Total	Food and kindred products	Tobacco manufactures	Textile mill products	Apparel and other fabricated textile products
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Number of returns	1,665,477	37,238	14,465	1,193	2,226	7,883	3,163	138,905	197,807	16,285	89	6,221	18,136
Total receipts	1,750,728,260	14,277,707	17,747,750	3,609,955	3,931,791	7,359,764	2,846,240	90,610,644	722,911,319	101,124,144	8,227,047	21,774,923	23,437,066
Business receipts	1,620,886,576	13,591,763	16,699,586	3,394,431	3,754,378	6,798,944	2,751,833	88,945,385	700,090,661	99,622,847	8,042,246	21,454,176	23,171,355
Interest on Government obligations:													
United States	5,911,199	5,252	19,759	4,853	2,005	8,848	4,053	17,279	402,219	23,244	280	6,089	1,471
State and local	3,775,917	3,481	7,722	1,221	1,938	3,659	904	12,787	141,280	9,519	362	2,156	1,141
Other interest	61,883,309	61,009	149,247	31,208	26,761	70,755	20,523	189,632	4,205,000	310,877	38,701	79,858	52,619
Rents	13,938,502	85,783	94,809	7,603	34,791	35,433	16,982	418,882	2,264,606	184,397	83,556	38,509	19,938
Royalties	2,586,387	37,148	206,016	19,787	5,159	173,748	7,322	10,371	1,618,019	77,355	9,714	10,556	35,332
Net short-term capital gain reduced by net long-term capital loss	190,439	2,793	6,629	519	1,898	4,033	179	3,651	48,608	13,967	1	463	858
Net long-term capital gain reduced by net short-term capital loss	5,481,580	152,574	143,157	20,285	42,464	71,898	8,510	128,342	2,179,276	133,601	1,717	27,784	7,542
Net gain, noncapital assets	5,315,562	32,718	52,733	946	13,526	30,470	7,791	109,818	420,010	73,899	560	10,060	5,144
Dividends, domestic corporations	5,238,421	17,317	77,515	39,869	15,787	19,959	1,900	32,803	1,467,046	33,171	18,915	13,200	10,148
Dividends, foreign corporations	3,418,272	3,898	87,087	69,897	6,894	9,908	388	21,050	2,947,467	164,141	4,036	7,446	3,478
Other receipts	22,102,096	283,971	203,490	19,336	26,190	132,109	25,855	720,644	7,127,127	477,126	26,959	124,626	128,040
Total deductions	1,682,778,847	14,209,713	15,927,348	3,347,027	3,657,717	6,180,076	2,742,528	89,070,022	692,455,462	97,702,365	7,341,766	20,996,027	22,813,596
Cost of sales and operations	1,146,263,273	10,555,539	9,955,600	2,165,657	2,644,270	3,473,084	1,672,589	73,434,969	495,879,549	75,393,851	4,776,290	16,669,449	17,647,575
Compensation of officers	32,846,381	327,756	272,681	18,562	51,397	127,728	74,994	3,174,611	7,828,798	683,920	21,474	298,170	583,248
Repairs	13,986,819	234,035	296,925	47,125	66,779	72,701	110,320	547,302	9,476,165	906,547	44,474	174,415	50,965
Bad debts	6,479,814	22,658	41,545	3,229	4,035	25,677	8,604	153,770	1,847,020	125,613	4,090	47,155	49,939
Rent	23,842,355	271,013	140,867	12,008	38,761	66,772	23,326	483,237	7,085,168	661,323	72,866	183,402	269,496
Taxes	49,523,243	277,165	486,377	134,187	106,706	152,196	93,288	1,671,115	22,705,034	3,402,314	1,051,990	464,646	481,139
Interest	62,055,010	356,225	388,032	78,795	74,602	184,001	50,634	711,496	12,570,242	1,134,148	198,557	351,116	257,718
Contributions	797,029	2,640	7,346	1,788	1,835	2,052	1,671	24,901	394,147	45,509	4,523	10,981	13,548
Amortization	745,005	1,088	7,861	3,793	310	3,356	402	3,315	288,218	7,427	962	1,832	1,165
Depreciation	52,941,266	513,870	1,085,965	218,200	191,366	444,689	231,710	1,685,506	22,892,481	1,970,774	145,984	659,346	210,132
Depletion	5,623,339	8,632	1,123,014	242,322	137,543	653,800	89,349	16,584	3,941,295	18,324	1,458	241	469
Advertising	18,089,097	50,923	25,265	1,869	3,359	12,224	7,813	164,797	9,539,312	2,305,655	423,227	129,026	183,744
Pension, profit-sharing, stock bonus, annuity plans	12,225,912	28,617	99,231	31,503	18,066	30,676	18,986	401,805	6,335,666	478,397	59,718	103,597	95,067
Other employee benefit plans	7,398,283	20,084	90,416	31,433	36,332	10,664	11,987	285,348	4,882,537	319,441	43,498	58,449	71,178
Net loss, noncapital assets	1,289,305	20,335	38,856	15,867	2,113	17,670	3,206	21,613	302,405	32,966	1,741	9,947	4,807
Other deductions	248,672,716	1,519,133	1,867,367	340,689	280,243	902,786	343,649	6,289,653	86,487,425	10,216,156	490,914	1,834,255	2,893,406
Total receipts less total deductions	67,949,413	67,994	1,820,402	262,928	274,074	1,179,688	103,712	1,540,622	30,455,857	3,421,779	885,281	778,896	623,470
Constructive taxable income from related foreign corporations	1,728,118	782	21,635	13,603	5,224	2,808	-	10,583	1,531,501	128,913	2,515	3,686	2,356
Net income (less deficit)	65,901,614	65,295	1,834,315	275,310	277,360	1,178,837	102,808	1,538,418	31,846,078	3,541,173	887,434	780,426	624,685
Net income	83,710,924	493,400	2,399,507	446,100	329,828	1,462,977	160,602	2,548,013	37,925,489	3,956,114	893,284	972,713	845,069
Deficit	17,809,310	428,105	565,192	170,790	52,468	284,140	57,794	1,009,595	6,079,411	414,941	5,850	192,287	220,384
Income tax after investment credit	32,427,064	112,203	1,041,004	178,172	122,227	681,610	58,995	776,572	16,530,235	1,786,870	429,801	425,633	338,618
Net income (less deficit) after tax	33,474,550	146,908	793,311	97,138	155,133	497,227	43,813	761,846	15,315,843	1,754,303	457,633	354,793	286,067
Net income after tax	51,325,658	381,263	1,360,772	268,692	207,796	782,558	101,726	1,772,268	21,419,489	2,169,473	463,636	547,317	506,537
Distributions to stockholders:													
Cash and property except own stock	32,012,677	65,824	1,177,550	246,745	68,363	783,616	78,826	299,204	14,616,282	1,074,531	278,569	241,657	114,469
Corporations's own stock	1,922,810	1,634	34,758	12,473	9,932	10,939	1,414	59,754	825,762	91,945	13	8,349	18,088

Footnote at end of table.

Table 5.2--INCOME STATEMENT FOR SELECTED INDUSTRIES--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Manufacturing—Continued												
	Lumber and wood products, except furniture	Furniture and fixtures	Paper and allied products	Printing and publishing	Chemicals and allied products	Petroleum refining and related industries	Rubber and miscellaneous plastics products	Leather and leather products	Stone, clay, and glass products	Primary metal industries	Fabricated metal products, except machinery and transportation equipment	Machinery, except electrical	Electrical equipment and supplies
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
Number of returns	10,145	6,914	3,565	26,613	10,236	841	5,433	2,299	8,427	4,052	22,637	23,553	10,385
Total receipts	13,936,452	7,683,197	22,132,711	26,137,559	59,024,253	80,864,617	16,414,627	6,245,727	16,419,832	46,802,571	38,574,231	60,293,600	55,241,115
Business receipts	13,269,580	7,584,607	21,388,085	25,356,353	57,011,812	75,358,719	16,075,836	6,098,369	15,991,683	45,647,206	37,796,266	57,042,521	53,928,304
Interest on Government obligations:													
United States	2,663	2,654	5,130	17,779	25,889	67,077	2,576	304	6,632	43,858	10,926	46,586	15,677
State and local	2,423	1,131	7,520	12,391	12,912	8,099	858	780	5,127	9,008	6,261	14,327	16,532
Other interest	56,988	13,074	129,888	109,400	269,889	659,012	49,280	18,196	56,925	327,884	161,709	725,153	287,174
Rents	33,182	9,928	48,667	84,455	74,395	625,030	24,997	6,494	37,925	142,414	65,737	376,860	138,951
Royalties	8,027	1,369	39,558	65,082	309,714	108,605	28,613	2,737	37,907	34,501	47,717	484,521	151,347
Net short-term capital gain reduced by net long-term capital loss	521	126	731	853	4,264	11,500	243	351	166	3,703	1,954	488	2,636
Net long-term capital gain reduced by net short-term capital loss	401,818	4,606	287,183	66,087	257,977	164,029	30,767	41,670	67,412	127,808	101,494	123,285	137,786
Net gain, noncapital assets	31,856	2,410	6,262	14,912	27,509	44,048	4,429	1,381	15,326	18,277	49,325	37,228	25,788
Dividends, domestic corporations	2,846	2,378	22,578	41,752	85,441	968,189	8,483	16,557	29,862	98,266	16,431	39,177	28,580
Dividends, foreign corporations	8,292	744	55,599	14,606	428,803	831,816	91,497	828	54,513	137,514	58,846	515,971	168,290
Other receipts	118,256	60,170	141,510	353,889	515,648	2,018,493	97,048	58,060	116,354	212,132	257,565	887,483	340,050
Total deductions	13,607,234	7,401,949	21,082,287	24,596,983	54,382,653	76,362,333	15,939,642	6,043,891	15,696,945	46,030,704	37,139,014	56,751,813	53,669,862
Cost of sales and operations	10,056,624	5,485,385	14,886,731	16,288,623	35,173,776	51,284,899	11,219,872	4,531,333	10,800,423	33,713,168	27,466,871	36,427,205	37,848,882
Compensation of officers	267,471	231,587	197,693	776,513	483,195	114,186	203,710	105,529	271,091	295,804	907,390	993,680	535,670
Repairs	118,446	34,777	484,296	139,438	861,831	1,196,286	232,830	31,888	445,722	2,103,415	492,619	592,411	424,248
Bad debts	27,634	23,710	38,761	159,413	122,471	245,443	55,052	22,235	55,802	75,333	80,572	236,342	179,549
Rent	95,246	83,490	230,919	347,939	529,976	1,258,391	219,498	95,628	151,092	325,233	352,252	654,716	579,171
Taxes	378,711	185,629	533,830	650,677	1,187,571	4,288,593	530,200	143,821	488,327	1,264,370	954,323	1,683,538	1,421,917
Interest	227,237	67,697	422,456	309,097	844,298	1,249,873	258,675	101,800	254,714	1,104,932	576,592	1,570,858	1,078,282
Contributions	5,191	4,102	12,319	31,739	65,211	29,767	4,379	4,825	9,743	14,256	19,850	43,327	27,180
Amortization	7,227	474	9,177	11,812	9,559	19,082	2,462	290	2,764	27,009	9,975	138,664	15,096
Depreciation	507,148	124,372	950,200	692,218	2,565,620	2,922,408	556,617	78,566	835,624	2,289,448	1,040,587	2,464,578	1,702,717
Depletion	450,678	220	127,561	9,520	119,705	2,807,448	1,894	119	58,189	297,397	12,395	11,862	3,809
Advertising	58,523	78,361	181,743	231,940	2,307,505	375,933	203,681	89,664	100,244	161,207	299,360	499,211	744,117
Pension, profit-sharing, stock bonus, annuity plans	47,262	47,366	160,789	224,233	632,422	476,411	208,662	33,836	160,710	563,882	353,298	680,867	477,515
Other employee benefit plans	37,182	33,066	119,844	130,059	311,838	213,135	130,733	31,180	120,901	533,225	237,060	503,446	394,106
Net loss, noncapital assets	7,985	2,115	2,178	12,670	21,267	32,525	6,990	1,484	9,634	33,595	14,534	36,128	28,441
Other deductions	1,314,669	999,598	2,723,790	4,581,092	9,146,408	9,847,953	2,104,387	771,693	1,931,965	3,228,430	4,321,336	10,214,980	8,209,162
Total receipts less total deductions	329,218	281,248	1,050,424	1,540,576	4,641,600	4,502,284	474,985	201,836	722,887	771,867	1,435,217	3,541,787	1,571,253
Constructive taxable income from related foreign corporations	4,191	228	37,048	9,207	262,939	104,684	17,607	596	36,388	40,449	39,050	433,701	109,722
Net income (less deficit)	330,986	280,345	1,079,952	1,537,392	4,891,627	4,598,869	491,734	201,652	754,148	803,308	1,468,006	3,961,161	1,664,443
Net income	540,837	381,630	1,191,204	1,801,742	5,160,464	4,637,169	635,490	290,164	886,857	1,289,181	1,912,962	4,798,518	2,503,065
Deficit	209,851	101,285	111,252	264,350	268,837	38,300	143,756	88,512	132,709	485,873	444,956	837,357	838,622
Income tax after investment credit	172,246	161,850	470,527	757,728	2,306,888	1,829,680	274,266	116,660	368,666	535,121	822,272	2,227,886	1,119,497
Net income (less deficit) after tax	158,740	118,495	609,425	779,664	2,584,739	2,769,189	217,468	84,992	385,482	268,187	645,734	1,733,275	544,946
Net income after tax	369,193	219,809	720,830	1,044,237	2,854,011	2,808,939	361,560	173,750	518,764	767,332	1,092,295	2,571,741	1,384,260
Distributions to stockholders:													
Cash and property except own stock	193,568	46,466	495,323	402,360	1,959,051	3,181,157	228,269	74,551	333,252	947,876	448,074	1,385,406	983,088
Corporation's own stock	122,736	6,306	61,013	18,651	92,640	76,939	14,288	9,297	29,323	28,879	36,212	94,576	72,132

Footnote at end of table.

Table 5.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Manufacturing—Continued				Transportation, communication, electric, gas, and sanitary services				Wholesale and retail trade				
										Wholesale trade			
	Motor vehicles and equipment	Transportation equipment, except motor vehicles	Scientific instruments, photographic equipment, watches and clocks	Miscellaneous manufactured products, and manufacturing not allocable	Total	Transportation	Communication	Electric, gas, and sanitary services	Total	Total	Groceries and related products	Machinery, equipment, and supplies	Miscellaneous wholesale trade
	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
Number of returns	2,761	3,022	4,095	12,098	67,398	53,113	7,462	6,823	518,062	165,575	17,928	26,808	120,839
Total receipts	58,773,539	35,042,710	12,593,135	12,168,263	135,492,476	60,589,216	34,276,493	40,626,767	522,546,369	238,793,383	48,512,244	22,214,723	168,066,416
Business receipts	57,637,321	33,542,136	12,218,512	11,852,727	131,463,171	57,781,872	33,645,626	40,035,673	511,316,883	234,885,021	47,945,448	21,599,030	165,340,543
Interest on Government obligations:													
United States	92,799	14,137	12,774	3,674	91,946	54,962	18,986	17,998	58,124	26,619	2,196	6,781	17,842
State and local	7,675	3,730	17,916	1,412	39,712	19,806	15,057	4,849	28,474	15,315	1,616	2,951	10,748
Other interest	271,313	444,172	55,248	87,640	798,608	401,998	194,409	202,201	1,205,308	563,145	48,267	92,086	422,792
Rents	141,304	92,830	13,915	21,122	1,253,856	1,013,135	117,542	123,179	1,525,832	409,414	42,582	112,661	254,171
Royalties	38,443	55,913	56,080	14,928	75,586	27,351	39,704	8,531	76,587	40,532	3,358	17,346	19,828
Net short-term capital gain reduced by net long-term capital loss	2,322	135	2,043	1,283	15,816	4,086	10,528	1,202	15,394	5,541	493	983	4,065
Net long-term capital gain reduced by net short-term capital loss	78,683	72,497	29,879	15,651	337,656	277,707	30,494	29,455	333,842	149,572	19,918	20,862	108,792
Net gain, noncapital assets	6,885	22,294	17,252	5,165	176,870	150,870	11,717	14,283	140,810	71,441	9,473	22,127	39,841
Dividends, domestic corporations	19,831	4,696	1,637	4,908	203,050	98,521	73,893	30,636	152,500	76,262	14,255	4,601	57,406
Dividends, foreign corporations	290,540	20,076	82,184	8,247	36,458	22,946	10,330	3,182	154,344	108,855	6,281	320	102,254
Other receipts	186,423	770,094	85,695	151,506	999,747	735,962	108,207	155,578	7,538,271	2,441,466	418,357	334,975	1,688,134
Total deductions	56,994,475	34,698,686	11,367,769	11,835,468	127,931,131	60,691,292	30,086,593	37,153,246	512,910,193	234,361,454	48,029,219	21,707,954	164,624,281
Cost of sales and operations	44,480,254	26,325,720	7,300,301	8,102,317	77,743,359	39,428,004	17,559,093	20,756,262	392,391,856	194,841,032	42,067,104	16,206,252	136,567,676
Compensation of officers	164,189	183,193	178,948	332,137	1,312,967	951,492	164,355	197,120	9,541,217	4,319,150	506,161	696,426	3,116,563
Repairs	563,645	331,653	162,203	84,056	130,384	47,939	33,178	49,267	1,716,208	575,213	116,477	56,681	402,055
Bad debts	144,101	72,163	31,140	50,502	428,437	134,996	200,593	92,848	1,316,634	558,494	73,056	88,908	396,530
Rent	325,211	352,872	146,209	150,238	3,335,200	2,682,232	439,248	213,720	7,683,774	1,591,217	253,036	194,538	1,143,643
Taxes	2,137,058	867,569	297,409	291,402	8,835,172	2,859,643	2,389,437	3,586,092	7,536,828	2,887,237	321,970	267,415	2,297,852
Interest	1,349,342	811,869	144,240	256,741	7,364,200	2,167,610	1,776,656	3,419,934	4,309,663	1,708,093	183,035	251,043	1,274,015
Contributions	20,170	8,465	12,379	6,683	71,746	15,369	24,285	32,092	129,295	54,542	5,952	6,477	42,113
Amortization	11,340	4,534	4,097	3,270	278,671	268,274	4,553	5,844	28,063	11,533	2,197	1,284	8,052
Depreciation	1,360,386	1,131,163	419,984	264,609	13,403,308	4,703,429	3,755,611	4,944,268	4,872,819	1,632,666	265,012	248,061	1,119,593
Depletion	3,459	14,512	599	1,436	163,756	41,634	37	122,085	134,482	121,168	705	6,994	113,469
Advertising	492,402	113,822	304,937	255,010	615,364	362,544	135,413	117,407	5,231,238	1,059,988	163,386	119,341	777,261
Pension, profit-sharing, stock bonus, annuity plans	733,399	560,848	165,755	71,632	2,106,207	520,728	1,119,433	466,046	1,222,291	556,502	79,051	76,101	401,350
Other employee benefit plans	1,154,210	315,903	73,146	50,937	926,288	317,307	428,298	180,683	660,143	223,869	44,711	27,341	151,817
Net loss, noncapital assets	31,165	2,760	2,430	7,043	71,389	45,435	11,531	14,423	97,680	32,066	6,711	3,326	22,029
Other deductions	4,024,144	3,601,640	2,123,992	1,907,455	11,144,683	6,144,656	2,044,872	2,955,155	76,038,002	24,188,684	3,940,655	3,457,766	16,790,263
Total receipts less total deductions	1,779,064	344,024	1,225,366	332,795	7,561,345	[1]102,076	4,189,900	3,473,521	9,636,176	4,431,929	483,025	506,769	3,442,135
Constructive taxable income from related foreign corporations	208,831	10,480	74,038	4,872	22,085	11,372	8,885	1,828	63,342	24,103	3,607	64	20,432
Net income (less deficit)	1,980,220	350,774	1,281,488	336,255	7,543,718	[1]110,510	4,183,728	3,470,500	9,671,044	4,440,717	485,016	503,882	3,451,819
Net income	2,290,416	991,900	1,422,015	524,695	9,471,595	1,543,935	4,322,318	3,605,342	12,395,411	5,488,342	619,514	711,069	4,157,759
Deficit	310,196	641,126	140,527	188,440	1,927,877	1,654,445	138,590	134,842	2,724,367	1,047,625	134,498	207,187	705,940
Income tax after investment credit	1,060,760	443,606	671,565	210,095	4,079,474	516,379	1,972,088	1,591,007	4,444,085	2,011,727	218,664	262,841	1,530,222
Net income (less deficit) after tax	919,460	[1]92,832	609,923	126,160	3,464,244	[1]626,889	2,211,640	1,879,493	5,226,959	2,428,990	266,352	241,041	1,921,597
Net income after tax	1,231,376	548,968	750,705	314,756	5,399,951	1,032,979	2,350,291	2,016,681	7,953,650	3,477,584	401,158	448,478	2,627,948
Distributions to stockholders:													
Cash and property except own stock	1,443,998	345,030	349,013	90,574	5,837,565	828,003	1,945,415	3,064,147	2,068,501	738,742	133,952	68,418	536,372
Corporation's own stock	3,993	19,757	4,190	16,435	124,650	35,456	25,797	63,397	208,111	105,808	5,094	2,728	97,986

Footnote at end of table.

Table 5.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Wholesale and retail trade—Continued										Finance, insurance, and real estate		
	Retail trade												
	Total	Building materials, hardware, and farm equipment	General merchandise stores	Food stores	Automotive dealers and service stations	Apparel and accessory stores	Furniture, home furnishings, and equipment stores	Eating and drinking places	Miscellaneous retail stores	Wholesale and retail trade not allocable	Total	Banking	Credit agencies other than banks
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
Number of returns	350,773	28,397	19,351	25,479	57,289	39,131	30,122	71,398	79,606	1,714	406,235	15,042	52,163
Total receipts	282,086,692	15,010,497	62,436,274	65,272,629	65,304,353	14,949,471	12,044,099	17,172,287	29,897,082	1,666,294	177,320,048	41,660,195	19,143,904
Business receipts	274,808,037	14,665,902	58,835,396	64,694,472	64,483,145	14,607,641	11,557,359	16,690,863	29,273,259	1,623,825	92,091,887	4,682,364	4,012,376
Interest on Government obligations:													
United States	31,158	2,677	12,473	2,540	4,655	2,238	1,551	2,850	2,174	147	5,288,470	3,808,846	723,029
State and local	13,092	154	2,846	2,228	1,161	350	366	933	5,054	67	3,524,207	2,628,544	28,416
Other interest	631,812	49,056	287,111	51,049	81,272	29,961	36,539	42,192	54,632	10,351	54,881,369	28,859,943	13,193,755
Rents	1,107,763	53,111	374,219	173,258	210,353	60,526	44,055	93,706	98,535	8,655	7,682,626	653,339	257,659
Royalties	35,884	632	2,221	4,288	2,571	222	309	19,262	6,379	171	450,949	4,121	3,388
Net short-term capital gain reduced by net long-term capital loss	9,853	603	190	1,056	5,012	70	487	734	1,701	-	89,388	19,253	8,111
Net long-term capital gain reduced by net short-term capital loss	176,436	25,614	47,559	18,670	21,340	3,964	4,297	24,775	30,217	7,834	1,974,646	165,639	116,906
Net gain, noncapital assets	68,711	7,323	8,986	10,983	18,160	1,493	2,448	10,927	8,391	658	4,206,928	170,779	88,373
Dividends, domestic corporations	75,931	4,866	22,225	7,325	5,505	17,443	2,334	5,919	10,314	307	3,223,173	138,030	38,968
Dividends, foreign corporations	45,489	28	40,032	2,378	11	417	-	1,644	979	-	122,289	16,923	8,048
Other receipts	5,082,526	200,531	2,803,016	304,382	471,168	225,146	394,354	278,482	405,447	14,279	3,784,116	512,414	664,875
Total deductions	276,895,812	14,699,116	60,397,505	64,376,846	64,839,915	14,517,453	11,824,400	16,966,122	29,274,455	1,652,927	161,630,060	35,622,117	18,329,599
Cost of sales and operations	196,441,737	10,975,268	36,967,126	50,941,105	53,440,527	9,053,469	7,359,824	7,446,906	20,257,512	1,109,087	48,434,362	81,989	714,929
Compensation of officers	5,192,583	494,175	363,211	428,379	1,078,519	475,835	504,640	722,885	1,124,939	29,484	5,293,144	2,159,357	566,510
Repairs	1,132,409	56,954	255,921	250,065	158,286	50,094	44,475	192,623	123,991	8,586	788,301	184,160	61,185
Bad debts	752,797	71,285	270,484	35,532	130,458	41,447	73,134	34,166	96,291	5,343	2,318,381	1,072,118	878,630
Rent	6,048,631	151,402	1,544,542	973,611	674,889	773,765	332,842	834,171	763,409	43,926	2,209,859	719,049	182,261
Taxes	4,611,954	245,542	1,410,645	707,659	651,833	274,784	222,100	598,014	501,377	37,637	5,709,281	1,068,569	362,585
Interest	2,582,279	132,735	1,093,726	173,262	599,082	79,277	115,294	181,636	207,267	19,291	34,548,509	18,421,344	11,280,403
Contributions	74,039	3,696	30,627	11,222	8,093	5,275	4,292	3,415	7,419	714	137,001	77,676	12,545
Amortization	16,479	704	2,670	1,124	1,778	975	554	7,119	1,555	51	40,951	7,217	3,983
Depreciation	3,215,208	169,572	865,133	631,032	440,495	140,955	110,413	488,058	369,550	24,945	4,305,785	989,666	336,607
Depletion	13,314	1,942	2,197	1,844	2,588	460	318	993	2,972	-	223,860	1,871	329
Advertising	4,154,847	129,954	1,561,509	674,414	562,033	288,831	344,942	237,158	356,006	16,403	1,424,159	496,515	283,276
Pension, profit-sharing, stock bonus, annuity plans	660,215	34,569	241,651	140,429	71,043	38,011	27,910	34,617	71,985	5,574	1,335,770	540,772	85,958
Other employee benefit plans	432,297	20,303	94,201	175,491	40,524	16,716	13,829	30,128	41,105	3,977	313,702	145,826	27,257
Net loss, noncapital assets	65,082	2,573	5,577	9,104	7,114	4,763	1,556	24,188	10,207	532	645,618	365,991	100,939
Other deductions	51,501,941	2,208,442	15,688,285	9,222,573	6,972,653	3,272,796	2,668,277	6,130,045	5,338,870	347,377	53,901,377	9,289,997	3,432,202
Total receipts less total deductions	5,190,880	311,381	2,038,769	895,783	464,438	432,018	219,699	206,165	622,627	13,367	15,689,988	6,038,078	814,305
Constructive taxable income from related foreign corporations	39,239	-	36,456	1,123	-	-	-	1,434	226	-	48,298	9,666	9,637
Net income (less deficit)	5,217,027	311,227	2,072,379	894,678	463,277	431,668	219,333	206,666	617,799	13,300	12,214,079	3,419,200	795,526
Net income	6,874,583	418,808	2,236,866	1,043,934	800,518	587,309	356,948	559,370	870,830	32,486	15,081,939	3,592,005	1,215,006
Deficit	1,657,556	107,581	164,487	149,256	337,241	155,641	137,615	352,704	253,031	19,186	2,867,860	172,805	419,480
Income tax after investment credit	2,421,746	116,766	952,934	423,746	239,712	183,549	102,074	156,206	246,759	10,612	4,396,711	1,539,606	454,259
Net income (less deficit) after tax	2,795,281	194,461	1,119,445	470,932	223,565	248,119	117,259	50,460	371,040	2,688	7,817,368	1,879,594	341,267
Net income after tax	4,454,191	302,135	1,284,642	620,254	560,919	403,771	254,888	403,357	624,225	21,875	10,688,286	2,053,240	760,867
Distributions to stockholders:													
Cash and property except own stock	1,322,925	73,459	663,090	234,079	66,621	81,679	28,819	69,803	105,375	6,834	7,387,211	1,787,676	424,200
Corporation's own stock	102,303	5,073	22,905	34,336	8,341	2,703	3,615	10,834	14,496	-	589,142	259,994	23,825

Footnote at end of table.

Table 5.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Finance, insurance, and real estate--Continued					Services							Nature of business not allocable
	Security and commodity brokers, dealers, exchanges, and services	Holding and other investment companies	Insurance carriers	Insurance agents, brokers, and service	Real estate	Total	Hotels and other lodging places	Personal services	Business services	Automobile services and miscellaneous repair services	Amusement and recreation services	Other services	
	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)
Number of returns	4,718	32,692	4,760	28,675	268,185	281,218	20,049	35,715	93,863	35,283	35,889	60,419	4,149
Total receipts	3,596,306	5,789,881	84,167,184	4,551,817	18,410,761	69,571,428	6,887,708	6,283,947	24,891,635	6,790,826	9,452,553	15,264,759	250,519
Business receipts	961,313	600,450	69,319,506	4,321,404	8,194,474	66,459,515	6,413,480	6,119,126	23,883,930	6,521,189	8,717,014	14,804,776	227,725
Interest on Government obligations:													
United States	121,941	142,809	448,046	7,535	36,264	27,888	4,814	1,624	9,378	534	4,515	7,023	262
State and local	17,671	46,233	773,931	2,994	26,418	18,165	2,408	1,094	9,949	848	2,247	1,619	89
Other interest	286,641	1,493,926	10,401,596	58,481	587,027	389,017	66,866	19,077	149,353	21,533	81,856	50,332	4,119
Rents	61,669	224,840	817,925	14,083	5,653,111	610,887	110,485	24,855	212,954	71,325	125,152	66,116	1,221
Royalties	1,348	211,745	25,373	113	204,861	111,711	13,596	2,073	20,175	55	49,695	26,117	-
Net short-term capital gain reduced by net long-term capital loss	10,910	21,484	9,721	1,268	18,641	8,160	2,360	276	3,419	739	646	720	-
Net long-term capital gain reduced by net short-term capital loss	28,525	910,184	276,554	15,584	461,254	231,612	59,292	19,436	47,500	13,711	57,635	34,038	475
Net gain, noncapital assets	1,647,953	57,005	33,308	3,966	2,205,544	175,669	31,531	14,704	46,477	54,290	14,596	14,071	6
Dividends, domestic corporations	22,969	1,887,498	1,044,657	15,418	75,633	65,004	11,103	2,827	30,606	1,494	11,864	7,110	13
Dividends, foreign corporations	4,556	74,111	16,230	1,568	853	45,679	7,634	289	14,171	120	18,863	4,602	-
Other receipts	430,810	119,596	1,000,337	109,403	946,681	1,428,121	164,139	78,566	463,723	104,988	368,470	248,235	16,609
Total deductions	3,565,767	2,607,100	79,909,038	4,223,945	17,372,494	68,384,452	6,777,477	6,107,581	24,630,745	6,658,859	9,159,550	15,050,240	260,466
Cost of sales and operations	140,828	161,341	43,835,156	1,167,070	2,333,049	37,733,747	3,265,445	3,371,005	15,132,068	3,249,129	4,631,262	8,084,838	134,292
Compensation of officers	368,698	139,975	396,668	684,326	977,610	5,087,277	154,405	442,733	1,476,994	392,692	380,055	2,240,398	7,930
Repairs	8,141	12,323	30,074	11,751	480,667	796,301	181,435	87,785	180,798	131,638	129,517	85,128	1,198
Bad debts	28,354	57,717	147,895	47,222	86,445	348,627	38,767	29,863	144,809	31,892	27,377	75,919	2,742
Rent	149,802	46,530	441,526	112,685	558,006	2,626,453	345,650	266,663	708,239	306,714	376,314	622,873	6,784
Taxes	101,497	118,427	1,808,716	103,946	2,145,541	2,296,475	401,544	230,447	633,432	231,341	352,960	446,751	5,796
Interest	350,889	615,710	621,561	61,612	3,196,990	1,802,802	402,233	84,813	513,619	264,604	301,533	236,000	3,841
Contributions	2,755	5,375	18,392	5,276	14,982	29,948	2,377	3,838	10,097	1,407	7,194	5,035	5
Amortization	1,913	5,775	2,391	2,111	17,561	96,801	2,543	2,016	21,805	1,532	63,034	5,871	37
Depreciation	49,544	102,301	539,882	63,734	2,224,051	4,176,363	516,890	285,639	1,216,825	1,050,175	785,348	321,486	5,169
Depletion	439	77,402	14,729	177	128,913	8,235	520	340	5,650	413	591	721	3,481
Advertising	32,979	28,087	241,564	47,105	294,633	1,033,403	137,829	90,591	333,967	54,833	290,233	125,950	4,636
Pension, profit-sharing, stock bonus, annuity plans	45,982	16,877	523,112	66,628	56,441	696,132	17,149	27,477	202,171	17,253	45,535	386,547	193
Other employee benefit plans	13,039	4,367	79,142	19,113	24,958	219,397	19,153	17,684	95,295	14,474	13,992	58,799	368
Net loss, noncapital assets	26,082	42,803	21,361	3,608	84,834	91,371	12,565	7,320	32,705	11,237	11,920	15,624	38
Other deductions	2,244,825	1,172,090	31,186,869	1,827,581	4,747,813	11,341,120	1,278,972	1,159,367	3,922,271	899,525	1,742,685	2,338,300	83,956
Total receipts less total deductions	30,539	3,182,781	4,258,146	327,872	1,038,267	1,186,976	110,231	176,366	260,890	131,967	293,003	214,519	[1]9,947
Constructive taxable income from related foreign corporations	6,355	18,516	2,259	1,716	149	29,892	3,829	229	13,466	73	8,194	4,101	-
Net income (less deficit)	19,223	3,155,064	3,486,474	326,594	1,011,998	1,198,703	111,652	175,501	264,407	131,192	298,950	217,001	[1]10,036
Net income	326,262	3,427,932	3,885,746	418,359	2,216,629	3,384,869	381,904	282,142	1,186,529	256,014	616,758	661,522	10,701
Deficit	307,039	272,868	399,272	91,765	1,204,631	2,186,166	270,252	106,641	922,122	124,822	317,808	444,521	20,737
Income tax after investment credit	137,087	152,288	1,414,936	126,961	571,574	1,044,486	114,444	83,404	398,621	63,664	203,678	180,675	2,294
Net income (less deficit) after tax	[1]117,864	3,002,776	2,071,538	199,633	440,424	154,217	[1]2,792	92,097	[1]134,214	67,528	95,272	36,326	[1]12,330
Net income after tax	189,390	3,275,669	2,471,609	291,398	1,646,113	2,341,572	267,817	198,798	788,350	192,447	413,161	480,999	8,407
Distributions to stockholders:													
Cash and property except own stock	57,574	3,468,160	1,041,619	113,393	494,589	558,452	105,219	40,767	193,069	41,289	91,653	86,455	2,088
Corporation's own stock	3,832	205,019	50,854	9,928	35,690	78,999	15,551	1,039	27,532	3,720	21,496	9,661	-

[1]Deficit exceeds net income.

NOTE: Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 5.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry, size of business receipts	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income (less deficit)
		Total	Business			
	(1)	(2)	(3)	(4)	(5)	(6)
ALL INDUSTRIES						
Total	1,665,477	1,750,728,260	1,620,886,576	1,146,263,273	52,941,266	65,901,614
Under $10,000	289,359	1,511,417	410,989	227,171	229,399	[1]924,660
$10,000 under $25,000	162,575	2,854,963	1,694,656	769,136	306,265	[1]156,747
$25,000 under $50,000	170,734	6,501,953	4,814,191	2,277,994	503,565	12,583
$50,000 under $100,000	219,757	16,455,519	14,046,239	7,090,253	936,883	203,992
$100,000 under $200,000	238,917	35,163,391	32,075,767	18,114,298	1,421,161	644,106
$200,000 under $500,000	277,946	89,887,353	84,347,685	53,438,425	2,613,415	1,828,319
$500,000 under $1,000,000	141,139	100,767,223	94,629,224	66,286,481	2,380,774	2,215,315
$1,000,000 under $5,000,000	136,065	280,811,370	263,367,453	199,395,131	5,092,042	7,109,431
$5,000,000 or more	28,966	1,216,775,071	1,125,500,372	798,664,384	39,457,762	54,969,275
AGRICULTURE, FORESTRY, AND FISHERY						
Total	37,238	14,277,707	13,591,763	10,555,539	513,870	65,295
Under $10,000	6,907	53,213	17,798	19,114	13,049	[1]30,591
$10,000 under $25,000	4,467	101,904	72,869	41,914	13,122	[1]7,443
$25,000 under $50,000	4,404	192,104	155,479	96,175	21,773	[1]4,330
$50,000 under $100,000	6,248	518,497	453,292	252,502	50,579	385
$100,000 under $200,000	5,777	884,749	814,689	509,813	64,869	8,532
$200,000 under $500,000	5,378	1,760,548	1,641,661	1,121,193	101,568	5,137
$500,000 under $1,000,000	2,002	1,490,817	1,427,692	1,140,661	50,416	[1]6,086
$1,000,000 under $5,000,000	1,763	3,664,594	3,511,466	2,865,960	109,649	39,634
$5,000,000 or more	291	5,611,281	5,496,817	4,508,207	88,845	60,057
MINING						
Total	14,465	17,747,750	16,699,586	9,955,600	1,085,965	1,834,315
Under $10,000	4,359	51,603	6,595	4,684	16,993	[1]166,980
$10,000 under $25,000	1,023	23,113	17,995	10,218	2,903	[1]7,635
$25,000 under $50,000	1,385	62,159	50,388	31,351	4,405	[1]5,642
$50,000 under $100,000	910	74,500	63,824	34,440	6,291	[1]3,454
$100,000 under $200,000	1,747	271,502	247,999	144,995	26,053	[1]11,367
$200,000 under $500,000	2,283	836,263	754,224	427,700	60,277	5,522
$500,000 under $1,000,000	1,306	960,421	915,202	551,539	77,301	27,871
$1,000,000 under $5,000,000	1,153	2,517,299	2,390,586	1,486,771	183,358	107,056
$5,000,000 or more	299	12,950,890	12,252,773	7,263,902	708,384	1,888,944
Metal Mining						
Total	1,193	3,609,955	3,394,431	2,165,657	218,200	275,310
Under $10,000	894	11,514	579	351	12,703	[1]121,136
$10,000 under $25,000						
$25,000 under $50,000	175	8,629	8,457	3,855	519	[1]1,042
$50,000 under $100,000						
$100,000 under $200,000						
$200,000 under $500,000	73	46,377	41,530	35,271	4,086	[1]10,020
$500,000 under $1,000,000						
$1,000,000 under $5,000,000	14	40,439	36,682	23,436	3,055	[1]417
$5,000,000 or more	39	3,502,996	3,307,183	2,102,744	197,837	407,925
Coal Mining						
Total	2,226	3,931,791	3,754,378	2,644,270	191,366	277,360
Under $10,000	442	6,262	1,174	499	1,292	[1]1,710
$10,000 under $25,000						
$25,000 under $50,000	214	10,223	7,790	8,092	1,398	[1]3,489
$50,000 under $100,000						
$100,000 under $200,000	462	74,765	69,936	43,191	4,989	1,519
$200,000 under $500,000	362	129,187	123,506	85,050	10,103	4,941
$500,000 under $1,000,000	315	231,458	226,601	129,711	16,964	20,385
$1,000,000 under $5,000,000	365	780,790	763,690	466,730	46,291	69,937
$5,000,000 or more	65	2,699,106	2,561,681	1,910,997	110,329	185,777
Crude Petroleum and Natural Gas						
Total	7,883	7,359,764	6,798,944	3,473,084	444,689	1,178,837
Under $10,000	2,677	33,260	4,614	3,599	2,842	[1]35,856
$10,000 under $25,000	805	18,724	13,907	8,264	2,202	[1]6,131
$25,000 under $50,000	1,026	46,806	37,408	20,844	2,478	[1]2,558
$50,000 under $100,000	520	45,763	36,956	20,603	4,016	[1]4,837
$100,000 under $200,000	823	124,597	109,871	67,358	11,121	[1]11,639
$200,000 under $500,000	1,035	405,886	339,377	191,348	24,302	[1]8,355
$500,000 under $1,000,000	435	327,616	299,825	180,445	25,487	[1]652
$1,000,000 under $5,000,000	442	1,024,352	937,612	581,722	85,963	34
$5,000,000 or more	120	5,332,760	5,019,374	2,398,901	286,278	1,248,831
Nonmetallic Minerals (Except Fuels) Mining						
Total	3,163	2,846,240	2,751,833	1,672,589	231,710	102,808
Under $10,000	346	567	228	235	156	[1]8,278
$10,000 under $25,000						
$25,000 under $50,000	319	11,519	9,772	4,632	1,371	407
$50,000 under $100,000	260	18,108	17,917	9,719	1,615	919
$100,000 under $200,000	442	67,644	64,542	31,968	9,772	[1]1,853
$200,000 under $500,000	880	296,952	289,181	149,708	24,953	12,730
$500,000 under $1,000,000	508	363,704	353,056	210,184	31,854	14,970
$1,000,000 under $5,000,000	333	671,718	652,602	414,883	48,049	37,502
$5,000,000 or more	76	1,416,028	1,364,535	851,260	113,940	46,411

Footnotes at end of table.

Table 5.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry, size of business receipts	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income (less deficit)
		Total	Business			
	(1)	(2)	(3)	(4)	(5)	(6)
CONTRACT CONSTRUCTION						
Total	138,905	90,610,644	88,945,385	73,434,969	1,685,506	1,538,418
Under $10,000	14,713	97,870	29,942	20,725	11,596	[1]21,451
$10,000 under $25,000	6,470	121,104	110,786	72,849	7,192	[1]19,690
$25,000 under $50,000	11,790	461,920	439,243	272,664	21,084	[1]16,782
$50,000 under $100,000	18,066	1,356,527	1,320,802	869,600	45,678	[1]12,277
$100,000 under $200,000	23,717	3,520,004	3,472,864	2,396,470	84,757	598
$200,000 under $500,000	30,788	9,923,521	9,784,833	7,341,826	220,697	134,427
$500,000 under $1,000,000	16,451	11,657,128	11,526,034	9,041,810	217,322	244,812
$1,000,000 under $5,000,000	14,629	29,467,155	29,069,693	24,294,989	454,807	587,008
$5,000,000 or more	2,276	34,005,415	33,191,188	29,124,036	622,373	641,773
MANUFACTURING						
Total	197,807	722,911,319	700,090,661	495,879,549	22,892,481	31,846,078
Under $10,000	14,861	77,746	31,256	33,354	10,553	[1]103,182
$10,000 under $25,000	8,737	172,049	153,607	109,669	11,141	[1]61,006
$25,000 under $50,000	12,854	493,863	474,129	303,791	21,084	[1]77,819
$50,000 under $100,000	21,682	1,658,424	1,597,015	1,021,873	58,885	[1]81,965
$100,000 under $200,000	29,590	4,377,026	4,309,040	2,807,800	142,389	[1]62,317
$200,000 under $500,000	40,724	13,259,550	13,053,441	8,956,635	364,864	18,399
$500,000 under $1,000,000	27,721	19,937,834	19,687,410	14,087,238	504,406	271,545
$1,000,000 under $5,000,000	31,771	68,597,499	67,661,651	49,953,390	1,497,264	1,988,468
$5,000,000 or more	9,869	614,337,328	593,123,112	418,605,799	20,281,895	29,953,955
Food and Kindred Products						
Total	16,285	101,124,144	99,622,847	75,393,851	1,970,774	3,541,173
Under $10,000	771	3,751	2,382	2,215	415	[1]3,870
$10,000 under $25,000	421	9,012	7,675	6,807	1,915	[1]7,144
$25,000 under $50,000	405	16,143	15,684	11,263	431	[1]852
$50,000 under $100,000	1,132	88,038	85,730	57,333	4,043	[1]131
$100,000 under $200,000	1,599	230,649	227,631	157,192	8,992	[1]2,113
$200,000 under $500,000	3,379	1,127,837	1,104,971	817,387	30,370	18,467
$500,000 under $1,000,000	2,470	1,814,572	1,791,506	1,342,923	50,132	33,611
$1,000,000 under $5,000,000	4,067	9,513,059	9,405,122	7,339,198	200,573	243,275
$5,000,000 or more	2,046	88,321,083	86,982,146	65,659,533	1,673,903	3,259,930
Textile Mill Products						
Total	6,221	21,774,923	21,454,176	16,669,449	659,346	780,426
Under $10,000	425	6,251	72	4,047	98	[1]539
$10,000 under $25,000	253	9,263	8,173	6,068	503	[1]2,611
$25,000 under $50,000						
$50,000 under $100,000	393	26,172	25,461	16,786	728	161
$100,000 under $200,000	809	113,882	112,796	75,248	5,871	[1]1,838
$200,000 under $500,000	1,228	427,059	415,949	274,996	15,767	13,273
$500,000 under $1,000,000	919	668,405	660,870	489,227	18,439	13,133
$1,000,000 under $5,000,000	1,606	3,600,492	3,569,786	2,765,627	84,950	108,731
$5,000,000 or more	588	16,923,399	16,661,069	13,037,450	532,990	650,116
Apparel and Other Fabricated Textile Products						
Total	18,136	23,437,066	23,171,355	17,647,575	210,132	624,685
Under $10,000	667	5,150	963	3,808	532	[1]5,412
$10,000 under $25,000	433	10,487	8,058	4,927	481	146
$25,000 under $50,000	952	35,482	34,992	24,157	685	[1]2,551
$50,000 under $100,000	2,350	184,895	183,402	128,219	3,093	[1]9,173
$100,000 under $200,000	2,677	397,944	393,742	287,651	5,807	[1]6,872
$200,000 under $500,000	4,123	1,343,335	1,328,840	970,881	16,055	24,118
$500,000 under $1,000,000	2,613	1,912,556	1,899,192	1,434,404	15,926	18,695
$1,000,000 under $5,000,000	3,539	7,452,948	7,399,798	5,680,912	53,651	203,961
$5,000,000 or more	784	12,094,269	11,922,368	9,112,616	113,902	401,773
Lumber and Wood Products, Except Furniture						
Total	10,145	13,936,452	13,269,580	10,056,624	507,148	330,986
Under $10,000	848	3,236	1,397	858	1,019	[1]2,521
$10,000 under $25,000	366	7,596	6,524	6,814	1,478	[1]5,512
$25,000 under $50,000	644	27,121	26,255	18,977	1,709	[1]2,122
$50,000 under $100,000	1,055	80,540	77,488	52,699	3,179	[1]4,378
$100,000 under $200,000	1,526	240,011	230,426	155,986	9,121	1,252
$200,000 under $500,000	2,279	752,899	738,806	527,891	26,227	6,462
$500,000 under $1,000,000	1,468	1,078,025	1,057,570	800,155	35,633	9,718
$1,000,000 under $5,000,000	1,685	3,441,603	3,363,726	2,692,645	92,443	31,909
$5,000,000 or more	270	8,305,421	7,767,388	5,800,599	336,339	296,178
Furniture and Fixtures						
Total	6,914	7,683,197	7,584,607	5,485,385	124,372	280,345
Under $10,000	407	1,335	1,020	631	49	[1]2,075
$10,000 under $25,000	326	5,891	5,484	3,826	251	[1]1,216
$25,000 under $50,000	411	16,074	15,682	9,793	435	[1]1,445
$50,000 under $100,000	542	36,609	36,306	25,218	1,059	[1]2,370
$100,000 under $200,000	1,153	170,025	168,334	120,966	2,279	[1]592
$200,000 under $500,000	1,589	516,960	507,373	358,666	8,947	359
$500,000 under $1,000,000	1,163	833,533	827,705	605,240	11,088	21,323
$1,000,000 under $5,000,000	1,050	2,257,654	2,237,899	1,659,316	31,101	63,498
$5,000,000 or more	274	3,845,116	3,784,804	2,701,729	69,163	202,863

Footnotes at end of table.

Table 5.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry, size of business receipts	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income (less deficit)
		Total	Business			
	(1)	(2)	(3)	(4)	(5)	(6)
MANUFACTURING—Continued						
Paper and Allied Products						
Total	3,565	22,132,711	21,388,085	14,886,731	950,200	1,079,952
Under $10,000	273	3,808	3,692	2,138	387	[1]2,236
$10,000 under $25,000						
$25,000 under $50,000	300	20,993	20,619	13,873	479	502
$50,000 under $100,000						
$100,000 under $200,000	379	55,754	54,827	35,068	1,264	73
$200,000 under $500,000	732	236,287	235,175	169,423	7,104	[1]5,543
$500,000 under $1,000,000	678	485,546	480,475	336,786	10,256	17,654
$1,000,000 under $5,000,000	915	1,966,202	1,940,123	1,407,545	47,624	62,740
$5,000,000 or more	291	19,364,121	18,653,174	12,921,898	883,086	1,006,762
Printing and Publishing						
Total	26,613	26,137,559	25,356,353	16,288,623	692,218	1,537,392
Under $10,000	2,695	21,362	5,956	5,549	1,381	[1]14,816
$10,000 under $25,000	2,064	41,210	38,345	25,626	1,548	[1]3,920
$25,000 under $50,000	2,624	98,811	93,088	58,215	3,578	[1]5,193
$50,000 under $100,000	3,752	306,375	282,203	166,728	9,682	8,985
$100,000 under $200,000	5,001	729,273	721,328	419,960	21,911	18,771
$200,000 under $500,000	4,981	1,549,647	1,530,597	995,330	39,848	29,293
$500,000 under $1,000,000	2,748	1,953,549	1,932,732	1,295,638	51,406	32,640
$1,000,000 under $5,000,000	2,216	4,660,843	4,573,823	3,004,614	121,617	234,262
$5,000,000 or more	533	16,776,489	16,178,281	10,316,963	441,247	1,237,370
Chemicals and Allied Products						
Total	10,236	59,024,253	57,011,812	35,173,776	2,565,620	4,891,627
Under $10,000	1,435	5,895	3,206	1,907	806	[1]5,409
$10,000 under $25,000	468	8,647	8,515	5,656	276	[1]458
$25,000 under $50,000	844	32,694	31,607	19,306	1,412	[1]4,718
$50,000 under $100,000	1,002	80,091	72,838	46,805	3,438	[1]5,666
$100,000 under $200,000	1,137	165,821	161,521	102,227	5,226	1,426
$200,000 under $500,000	1,801	592,032	580,061	386,420	13,811	3,838
$500,000 under $1,000,000	1,407	1,042,320	1,027,919	704,798	26,521	29,594
$1,000,000 under $5,000,000	1,571	3,369,350	3,315,177	2,279,313	86,761	134,580
$5,000,000 or more	576	53,727,403	51,810,968	31,627,344	2,427,369	4,738,440
Petroleum Refining and Related Industries						
Total	841	80,864,617	75,358,719	51,284,899	2,922,408	4,598,869
Under $10,000	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	-	-	-	-	-	-
$50,000 under $100,000	125	12,850	12,419	6,227	564	2,386
$100,000 under $200,000						
$200,000 under $500,000	105	33,065	32,982	16,316	1,835	1,623
$500,000 under $1,000,000	175	125,376	121,780	84,854	6,183	7,145
$1,000,000 under $5,000,000	221	503,575	491,772	373,018	13,299	15,912
$5,000,000 or more	116	80,186,974	74,698,250	50,803,426	2,900,264	4,572,211
Rubber and Miscellaneous Plastics Products						
Total	5,433	16,414,627	16,075,836	11,219,872	556,617	491,734
Under $10,000	364	2,022	1,375	2,210	742	[1]5,187
$10,000 under $25,000	278	4,707	4,672	3,115	182	[1]1,973
$25,000 under $50,000	187	9,756	7,854	5,236	603	[1]182
$50,000 under $100,000	408	30,266	29,949	22,461	1,841	[1]6,914
$100,000 under $200,000	839	130,169	129,048	86,517	5,206	[1]14,118
$200,000 under $500,000	1,245	411,825	408,792	283,531	14,255	[1]5,244
$500,000 under $1,000,000	1,007	694,979	690,033	494,398	23,275	[1]9,101
$1,000,000 under $5,000,000	892	1,937,750	1,902,362	1,363,860	53,540	66,437
$5,000,000 or more	215	13,193,153	12,901,751	8,958,544	456,973	468,016
Leather and Leather Products						
Total	2,299	6,245,727	6,098,369	4,531,333	78,566	201,652
Under $10,000	(*)	(*)	(*)	-	(*)	(*)
$10,000 under $25,000	-	-	-	-	-	-
$25,000 under $50,000	378	28,372	27,297	17,387	343	[1]2,895
$50,000 under $100,000						
$100,000 under $200,000	140	21,933	21,466	16,398	296	[1]893
$200,000 under $500,000	416	123,697	121,713	83,472	2,022	3,996
$500,000 under $1,000,000	488	360,332	356,039	278,933	3,902	1,524
$1,000,000 under $5,000,000	527	1,257,540	1,249,658	977,143	14,156	21,084
$5,000,000 or more	212	4,453,242	4,321,761	3,158,000	57,672	179,471
Stone, Clay, and Glass Products						
Total	8,427	16,419,832	15,991,683	10,800,423	835,624	754,148
Under $10,000	349	2,399	674	366	503	[1]2,397
$10,000 under $25,000	729	25,959	24,768	15,621	1,429	[1]2,541
$25,000 under $50,000						
$50,000 under $100,000	1,097	88,316	86,089	54,070	4,123	[1]7,909
$100,000 under $200,000	1,321	200,754	198,799	120,245	10,146	6,484
$200,000 under $500,000	1,961	680,171	665,594	455,131	33,841	[1]9,065
$500,000 under $1,000,000	1,531	1,085,497	1,060,166	739,103	51,044	19,648
$1,000,000 under $5,000,000	1,190	2,436,614	2,389,940	1,685,744	111,815	85,139
$5,000,000 or more	248	11,900,122	11,565,653	7,730,143	622,723	664,789

Footnotes at end of table.

Table 5.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry, size of business receipts	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income (less deficit)
		Total	Business			
	(1)	(2)	(3)	(4)	(5)	(6)
MANUFACTURING—Continued						
Primary Metal Industries						
Total	4,052	46,802,571	45,647,206	33,713,168	2,289,448	803,308
Under $10,000	432	9,364	9,192	5,328	567	[1]3,897
$10,000 under $25,000						
$25,000 under $50,000	329	25,533	25,114	17,470	1,351	[1]1,306
$50,000 under $100,000	494	70,294	68,936	48,068	2,479	[1]510
$100,000 under $200,000	652	228,665	225,430	163,902	9,964	1,348
$200,000 under $500,000	605	446,893	442,440	321,633	12,243	7,550
$500,000 under $1,000,000	1,063	2,429,439	2,398,301	1,828,635	66,614	95,516
$1,000,000 under $5,000,000	477	43,592,383	42,477,793	31,328,132	2,196,230	704,607
$5,000,000 or more						
Fabricated Metal Products, Except Machinery and Transportation Equipment						
Total	22,637	38,574,231	37,796,266	27,466,871	1,040,587	1,468,006
Under $10,000	1,446	4,826	4,331	3,110	633	[1]4,857
$10,000 under $25,000	781	14,642	13,952	7,115	797	[1]469
$25,000 under $50,000	1,091	40,164	37,948	28,035	1,692	[1]10,236
$50,000 under $100,000	2,331	167,147	163,278	101,555	6,072	[1]6,558
$100,000 under $200,000	3,567	526,330	520,166	344,425	19,028	[1]8,720
$200,000 under $500,000	5,023	1,595,121	1,572,737	1,063,819	41,222	21,484
$500,000 under $1,000,000	3,425	2,407,605	2,380,307	1,669,562	68,734	53,561
$1,000,000 under $5,000,000	4,041	8,426,062	8,334,293	6,142,978	184,941	293,477
$5,000,000 or more	928	25,392,334	24,769,254	18,106,272	717,468	1,130,324
Machinery, Except Electrical						
Total	23,553	60,293,600	57,042,521	36,427,205	2,464,578	3,961,161
Under $10,000	1,432	3,797	3,206	3,305	1,193	[1]16,105
$10,000 under $25,000	1,218	22,020	21,017	13,190	1,242	[1]9,450
$25,000 under $50,000	1,956	75,942	73,352	43,145	5,085	[1]19,356
$50,000 under $100,000	2,521	191,974	186,465	108,987	10,146	[1]17,573
$100,000 under $200,000	4,487	674,598	662,891	418,429	27,013	[1]14,887
$200,000 under $500,000	5,259	1,705,422	1,684,901	1,088,111	61,050	[1]20,607
$500,000 under $1,000,000	2,920	2,105,974	2,076,969	1,445,805	59,369	14,884
$1,000,000 under $5,000,000	2,908	5,942,573	5,839,375	4,093,382	149,261	167,654
$5,000,000 or more	846	49,571,300	46,494,345	29,212,851	2,150,219	3,876,601
Electrical Equipment and Supplies						
Total	10,385	55,241,115	53,928,304	37,848,882	1,702,717	1,664,443
Under $10,000	1,607	5,361	2,560	1,429	1,319	[1]16,303
$10,000 under $25,000	476	10,665	7,118	6,466	1,020	[1]10,236
$25,000 under $50,000	775	28,822	28,624	22,037	969	[1]12,756
$50,000 under $100,000	1,147	77,054	75,791	47,219	2,538	[1]10,732
$100,000 under $200,000	1,420	211,997	206,114	132,341	6,538	[1]27,674
$200,000 under $500,000	1,859	586,412	573,323	404,454	16,691	[1]65,590
$500,000 under $1,000,000	1,127	781,083	771,436	527,126	18,335	[1]13,696
$1,000,000 under $5,000,000	1,413	3,256,840	3,205,918	2,294,310	71,323	[1]9,809
$5,000,000 or more	557	50,282,881	49,057,420	34,413,500	1,583,984	1,831,239
Motor Vehicles and Equipment						
Total	2,761	58,773,539	57,637,321	44,480,254	1,360,386	1,980,220
Under $10,000	371	5,203	5,083	3,898	466	[1]2,304
$10,000 under $25,000						
$25,000 under $50,000	209	16,138	15,926	8,843	264	[1]477
$50,000 under $100,000	353	48,897	48,678	38,089	1,233	[1]5,154
$100,000 under $200,000	411	140,919	140,361	104,436	2,407	948
$200,000 under $500,000	608	438,153	427,759	322,379	7,564	6,969
$500,000 under $1,000,000	594	1,202,911	1,191,201	904,189	22,149	39,488
$1,000,000 under $5,000,000	214	56,921,318	55,808,313	43,098,420	1,326,303	1,940,750
$5,000,000 or more						
Transportation Equipment, Except Motor Vehicles						
Total	3,022	35,042,710	33,542,136	26,325,720	1,131,163	350,774
Under $10,000	481	8,518	4,065	4,517	744	[1]12,153
$10,000 under $25,000						
$25,000 under $50,000	317	21,599	20,987	14,696	1,196	[1]4,265
$50,000 under $100,000	419	63,011	60,890	42,984	2,620	[1]4,214
$100,000 under $200,000	588	188,291	184,698	138,982	5,135	[1]5,200
$200,000 under $500,000	485	364,677	358,988	285,833	10,691	[1]18,927
$500,000 under $1,000,000	533	1,275,618	1,243,767	965,864	27,267	15,531
$1,000,000 under $5,000,000	201	33,120,996	31,668,741	24,872,844	1,083,510	380,002
$5,000,000 or more						
Scientific Instruments, Photographic Equipment, Watches and Clocks						
Total	4,095	12,593,135	12,218,512	7,300,301	419,984	1,281,488
Under $10,000	165	2,706	14	4	247	[1]4,506
$10,000 under $25,000	306	6,001	4,498	2,873	135	[1]9,110
$25,000 under $50,000	456	16,389	16,144	7,021	527	[1]2,234
$50,000 under $100,000	748	54,699	52,937	32,387	1,913	[1]7,709
$100,000 under $200,000	507	80,156	79,463	48,241	2,114	233
$200,000 under $500,000	668	222,308	213,519	133,523	5,047	[1]4,756
$500,000 under $1,000,000	609	453,599	446,655	298,905	7,195	10,588
$1,000,000 under $5,000,000	460	1,028,031	1,006,095	654,545	20,808	22,568
$5,000,000 or more	176	10,729,246	10,399,187	6,122,802	381,998	1,276,414

Footnotes at end of table.

Table 5.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry, size of business receipts	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income (less deficit)
		Total	Business			
	(1)	(2)	(3)	(4)	(5)	(6)
MANUFACTURING—Continued						
Miscellaneous Manufactured Products, and Manufacturing not Allocable						
Total	12,098	12,168,263	11,852,727	8,102,317	264,609	336,255
Under $10,000	1,384	3,355	2,567	2,422	326	[1]2,949
$10,000 under $25,000	741	12,905	11,437	9,011	311	[1]4,304
$25,000 under $50,000	1,271	47,520	46,347	29,265	1,973	[1]11,063
$50,000 under $100,000	1,793	137,367	132,587	91,127	3,450	[1]6,177
$100,000 under $200,000	1,704	236,932	233,586	153,997	4,814	[1]4,659
$200,000 under $500,000	2,402	792,222	782,341	515,981	13,266	9,195
$500,000 under $1,000,000	1,276	885,160	876,869	609,536	16,470	15,032
$1,000,000 under $5,000,000	1,237	2,560,754	2,528,655	1,780,175	42,415	86,825
$5,000,000 or more	291	7,492,048	7,238,338	4,910,803	181,584	254,355
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES						
Total	67,398	135,492,476	131,463,171	77,743,359	13,403,308	7,543,718
Under $10,000	10,412	70,372	32,558	10,374	17,953	[1]35,882
$10,000 under $25,000	6,669	121,440	109,766	49,087	22,910	[1]22,389
$25,000 under $50,000	6,860	267,432	251,866	112,809	26,626	[1]7,735
$50,000 under $100,000	10,095	756,998	730,599	392,758	67,626	2,052
$100,000 under $200,000	11,274	1,640,610	1,595,181	869,068	130,989	35,263
$200,000 under $500,000	12,009	3,931,041	3,855,258	2,227,579	268,995	87,630
$500,000 under $1,000,000	4,550	3,259,069	3,176,421	1,974,902	201,582	102,415
$1,000,000 under $5,000,000	4,344	8,508,781	8,286,741	5,491,521	480,642	270,908
$5,000,000 or more	1,180	116,936,733	113,424,781	66,615,261	12,185,985	7,111,456
Transportation						
Total	53,113	60,589,216	57,781,872	39,428,004	4,703,429	[1]110,510
Under $10,000	8,157	60,210	27,160	7,767	15,571	[1]25,595
$10,000 under $25,000	5,461	99,442	89,284	37,919	18,462	[1]15,565
$25,000 under $50,000	5,113	199,837	187,216	81,171	17,475	3,653
$50,000 under $100,000	7,537	559,371	548,326	306,921	47,949	[1]4,242
$100,000 under $200,000	8,655	1,278,897	1,242,734	699,858	93,854	35,911
$200,000 under $500,000	9,669	3,226,162	3,168,338	1,882,173	202,328	57,918
$500,000 under $1,000,000	3,939	2,809,359	2,746,095	1,759,529	153,519	63,456
$1,000,000 under $5,000,000	3,777	7,390,523	7,209,924	4,988,170	358,467	180,655
$5,000,000 or more	802	44,965,415	42,562,795	29,664,496	3,795,804	[1]406,701
Communication						
Total	7,462	34,276,493	33,645,626	17,559,093	3,755,611	4,183,728
Under $10,000	816	4,212	1,324	945	646	[1]3,712
$10,000 under $25,000	497	9,242	8,662	5,667	1,682	[1]4,053
$25,000 under $50,000	974	37,102	36,000	18,276	6,036	[1]10,833
$50,000 under $100,000	1,675	126,260	120,162	52,232	13,865	1,746
$100,000 under $200,000	1,536	210,417	204,441	90,923	23,416	[1]6,246
$200,000 under $500,000	1,174	354,814	344,303	166,000	35,215	8,543
$500,000 under $1,000,000	320	234,954	223,785	91,086	29,331	26,829
$1,000,000 under $5,000,000	367	713,388	691,277	277,929	81,533	58,772
$5,000,000 or more	100	32,586,104	32,015,672	16,856,035	3,563,887	4,112,682
Electric, Gas, and Sanitary Services						
Total	6,823	40,626,767	40,035,673	20,756,262	4,944,268	3,470,500
Under $10,000	1,439	5,950	4,074	1,662	1,736	[1]6,575
$10,000 under $25,000	711	12,756	11,820	5,501	2,766	[1]2,771
$25,000 under $50,000	774	30,493	28,650	13,362	3,115	[1]555
$50,000 under $100,000	883	71,367	62,111	33,605	5,812	4,548
$100,000 under $200,000	1,083	151,296	148,006	78,287	13,719	5,598
$200,000 under $500,000	1,167	350,065	342,617	179,406	31,452	21,169
$500,000 under $1,000,000	291	214,756	206,541	124,287	18,732	12,130
$1,000,000 under $5,000,000	199	404,870	385,540	225,422	40,642	31,481
$5,000,000 or more	278	39,385,214	38,846,314	20,094,730	4,826,294	3,405,475
WHOLESALE AND RETAIL TRADE						
Total	518,062	522,546,369	511,316,883	392,391,856	4,872,819	9,671,044
Under $10,000	30,186	214,432	78,777	51,960	13,751	[1]58,307
$10,000 under $25,000	22,455	443,869	383,514	210,159	16,605	[1]38,825
$25,000 under $50,000	37,211	1,459,518	1,377,465	744,746	44,606	[1]48,125
$50,000 under $100,000	66,673	5,095,150	4,889,399	2,734,483	121,771	[1]42,532
$100,000 under $200,000	89,367	13,342,146	13,030,593	8,004,389	227,811	155,155
$200,000 under $500,000	127,443	41,526,835	40,775,540	26,870,725	535,954	785,934
$500,000 under $1,000,000	67,051	48,047,445	47,178,253	34,057,104	520,956	905,699
$1,000,000 under $5,000,000	66,378	135,958,719	133,923,449	105,525,309	1,065,533	2,295,847
$5,000,000 or more	11,288	276,458,255	269,679,893	214,192,981	2,325,832	5,716,198
Wholesale Trade						
Total	165,575	238,793,383	234,885,021	194,841,032	1,632,666	4,440,717
Under $10,000	12,117	113,804	28,815	18,852	5,414	[1]24,176
$10,000 under $25,000	8,378	182,167	141,213	68,712	5,343	[1]3,829
$25,000 under $50,000	10,148	415,372	372,904	183,863	11,358	[1]1,942
$50,000 under $100,000	14,809	1,187,487	1,086,038	535,466	27,746	2,366
$100,000 under $200,000	19,634	3,003,815	2,888,010	1,797,650	46,468	55,805
$200,000 under $500,000	34,984	11,846,140	11,590,398	8,112,496	130,880	212,122
$500,000 under $1,000,000	26,400	19,212,759	18,881,951	14,266,708	192,980	384,641
$1,000,000 under $5,000,000	32,560	67,919,890	66,995,608	54,183,100	491,895	1,247,704
$5,000,000 or more	6,544	134,911,949	132,900,084	115,674,185	720,582	2,568,026

Footnotes at end of table.

Table 5.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry, size of business receipts	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income (less deficit)
		Total	Business			
	(1)	(2)	(3)	(4)	(5)	(6)
WHOLESALE AND RETAIL TRADE—Continued						
Wholesale Trade—Continued						
Groceries and related products						
Total	17,928	48,512,244	47,945,448	42,067,104	265,012	485,016
Under $10,000	633	13,467	1,614	916	279	[1]2,652
$10,000 under $25,000	575	10,561	9,763	4,834	314	[1]1,530
$25,000 under $50,000	761	33,711	27,100	11,342	1,256	1,980
$50,000 under $100,000	1,163	93,596	88,259	50,114	1,773	[1]2,369
$100,000 under $200,000	1,624	253,736	248,491	164,033	3,695	[1]3,289
$200,000 under $500,000	3,248	1,110,658	1,093,115	775,641	12,564	5,422
$500,000 under $1,000,000	3,432	2,491,501	2,466,661	1,913,162	24,029	32,689
$1,000,000 under $5,000,000	5,071	11,064,344	10,990,903	9,350,372	70,037	123,793
$5,000,000 or more	1,421	33,440,670	33,019,542	29,796,690	151,065	330,972
Machinery, equipment, and supplies						
Total	26,808	22,214,723	21,599,030	16,206,252	248,061	503,882
Under $10,000	1,967	16,292	6,178	3,665	1,304	[1]2,871
$10,000 under $25,000	1,621	34,386	27,342	12,647	1,045	694
$25,000 under $50,000	2,238	94,272	85,629	43,177	1,816	[1]2,024
$50,000 under $100,000	3,085	237,112	225,759	115,611	5,271	[1]5,699
$100,000 under $200,000	3,698	586,603	551,226	355,459	10,033	11,306
$200,000 under $500,000	5,542	1,884,522	1,830,437	1,238,128	22,489	24,215
$500,000 under $1,000,000	4,298	3,157,508	3,073,188	2,216,274	40,834	66,196
$1,000,000 under $5,000,000	3,792	7,649,713	7,473,096	5,628,087	83,048	144,320
$5,000,000 or more	568	8,554,315	8,326,175	6,593,204	82,221	267,745
Miscellaneous wholesale trade						
Total	120,839	168,066,416	165,340,543	136,567,676	1,119,593	3,451,819
Under $10,000	9,517	84,045	21,023	14,271	3,831	[1]18,653
$10,000 under $25,000	6,182	137,220	104,108	51,231	3,984	[1]2,993
$25,000 under $50,000	7,148	287,389	260,175	129,344	8,286	[1]1,898
$50,000 under $100,000	10,561	856,779	772,020	369,741	20,702	10,434
$100,000 under $200,000	14,312	2,163,476	2,088,293	1,278,158	32,740	47,788
$200,000 under $500,000	26,194	8,850,960	8,666,846	6,098,727	95,827	182,485
$500,000 under $1,000,000	18,670	13,563,750	13,342,102	10,137,272	128,117	285,756
$1,000,000 under $5,000,000	23,697	49,205,833	48,531,609	39,204,641	338,810	979,591
$5,000,000 or more	4,556	92,916,964	91,554,367	79,284,291	487,296	1,969,309
Retail Trade						
Total	350,773	282,086,692	274,808,037	196,441,737	3,215,208	5,217,027
Under $10,000	17,972	100,240	49,622	32,817	8,337	[1]33,694
$10,000 under $25,000	14,009	260,553	241,152	140,698	10,968	[1]34,957
$25,000 under $50,000	26,995	1,042,002	1,002,594	559,879	33,131	[1]46,281
$50,000 under $100,000	51,732	3,897,885	3,794,136	2,193,639	93,577	[1]43,788
$100,000 under $200,000	69,438	10,291,987	10,097,254	6,177,411	180,620	100,399
$200,000 under $500,000	91,944	29,513,924	29,021,472	18,640,378	403,433	576,349
$500,000 under $1,000,000	40,366	28,624,224	28,087,217	19,643,400	326,003	519,608
$1,000,000 under $5,000,000	33,599	67,620,896	66,517,682	51,030,356	569,406	1,044,896
$5,000,000 or more	4,709	140,734,981	135,996,908	98,023,159	1,589,733	3,134,495
Building materials, hardware, and farm equipment						
Total	28,397	15,010,497	14,665,902	10,975,268	169,572	311,227
Under $10,000	1,326	11,908	4,050	3,350	439	[1]3,020
$10,000 under $25,000	791	13,263	12,236	8,822	383	[1]472
$25,000 under $50,000	1,441	56,039	53,951	32,633	1,145	[1]1,258
$50,000 under $100,000	2,815	223,171	215,332	137,467	4,805	[1]5,332
$100,000 under $200,000	5,287	774,283	754,620	513,935	10,854	936
$200,000 under $500,000	8,651	2,905,766	2,841,336	2,051,009	33,809	45,342
$500,000 under $1,000,000	5,131	3,641,185	3,567,376	2,731,373	36,557	69,174
$1,000,000 under $5,000,000	2,810	5,026,747	4,935,596	3,779,593	51,917	128,464
$5,000,000 or more	145	2,358,135	2,281,405	1,717,086	29,663	77,393
General merchandise stores						
Total	19,351	62,436,274	58,835,396	36,967,126	865,133	2,072,379
Under $10,000	1,629	12,933	5,068	4,212	710	[1]4,041
$10,000 under $25,000	902	14,779	14,139	8,559	1,191	[1]2,415
$25,000 under $50,000	1,233	50,365	47,775	29,808	1,775	[1]3,402
$50,000 under $100,000	2,269	170,378	167,960	98,068	7,017	[1]2,182
$100,000 under $200,000	3,501	514,790	507,121	322,286	8,768	10,703
$200,000 under $500,000	4,456	1,415,315	1,394,760	897,133	23,823	49,864
$500,000 under $1,000,000	2,420	1,709,653	1,666,782	1,056,385	29,928	62,132
$1,000,000 under $5,000,000	2,472	5,066,540	4,936,868	3,316,483	67,834	169,748
$5,000,000 or more	467	53,481,521	50,094,923	31,234,192	724,087	1,791,972
Food stores						
Total	25,479	65,272,629	64,694,472	50,941,105	631,032	894,678
Under $10,000	463	4,833	1,563	1,090	563	373
$10,000 under $25,000	388	7,362	6,961	4,323	596	[1]1,645
$25,000 under $50,000	1,217	45,721	44,255	28,537	1,550	[1]1,520
$50,000 under $100,000	3,130	234,505	232,673	152,912	6,129	[1]4,811
$100,000 under $200,000	4,012	593,501	588,393	414,826	9,250	[1]1,942
$200,000 under $500,000	5,900	1,920,195	1,889,497	1,396,824	22,747	11,784
$500,000 under $1,000,000	4,010	2,929,901	2,905,448	2,317,948	26,101	17,901
$1,000,000 under $5,000,000	5,565	11,633,828	11,535,324	9,235,658	91,505	125,928
$5,000,000 or more	795	47,902,783	47,490,358	37,388,987	472,591	748,610

Footnotes at end of table.

Table 5.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry, size of business receipts	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income (less deficit)
		Total	Business			
	(1)	(2)	(3)	(4)	(5)	(6)
WHOLESALE AND RETAIL TRADE—Continued						
Retail Trade—Continued						
Automotive dealers and service stations						
Total	57,289	65,304,353	64,483,145	53,440,527	440,495	463,277
Under $10,000	2,323	7,445	4,391	2,364	669	[1]5,453
$10,000 under $25,000	1,668	29,185	26,555	19,160	648	[1]9,099
$25,000 under $50,000	1,709	68,033	61,978	43,260	3,522	[1]5,807
$50,000 under $100,000	4,302	341,859	332,357	230,957	7,669	[1]7,604
$100,000 under $200,000	7,035	1,102,372	1,071,429	783,236	14,680	13,622
$200,000 under $500,000	13,675	4,543,021	4,474,074	3,441,037	41,660	29,108
$500,000 under $1,000,000	9,547	6,920,814	6,829,691	5,544,150	52,213	36,744
$1,000,000 under $5,000,000	14,468	30,730,030	30,371,797	25,313,221	181,317	229,616
$5,000,000 or more	2,561	21,561,594	21,310,873	18,063,142	138,117	182,150
Apparel and accessory stores						
Total	39,131	14,949,471	14,607,641	9,053,469	140,955	431,668
Under $10,000	1,436	3,227	2,426	2,215	723	[1]3,328
$10,000 under $25,000	1,256	22,842	22,581	15,473	735	[1]5,626
$25,000 under $50,000	2,808	108,954	106,965	64,197	2,372	[1]8,543
$50,000 under $100,000	6,365	479,105	463,880	285,419	5,763	[1]8,587
$100,000 under $200,000	10,365	1,508,904	1,494,124	917,956	16,807	23,990
$200,000 under $500,000	11,110	3,550,938	3,500,977	2,149,399	31,023	139,484
$500,000 under $1,000,000	3,899	2,653,826	2,612,804	1,606,558	23,458	88,841
$1,000,000 under $5,000,000	1,729	3,109,347	3,030,679	1,842,788	27,876	121,126
$5,000,000 or more	159	3,512,328	3,373,205	2,169,464	32,198	84,311
Furniture, home furnishings, and equipment stores						
Total	30,122	12,044,099	11,557,359	7,359,824	110,413	219,333
Under $10,000	1,023	6,659	2,258	1,686	238	[1]504
$10,000 under $25,000	1,067	20,900	17,857	9,398	630	[1]803
$25,000 under $50,000	1,727	68,807	67,540	37,823	957	[1]3,473
$50,000 under $100,000	4,488	350,726	335,446	201,216	4,425	[1]3,800
$100,000 under $200,000	6,401	972,448	951,432	598,196	12,523	16,803
$200,000 under $500,000	9,783	3,132,724	3,064,114	1,969,328	34,281	38,759
$500,000 under $1,000,000	3,733	2,708,293	2,601,017	1,645,544	21,688	44,779
$1,000,000 under $5,000,000	1,771	3,193,242	3,040,419	1,968,734	21,918	87,856
$5,000,000 or more	128	1,590,300	1,477,276	927,899	13,753	39,716
Eating and drinking places						
Total	71,398	17,172,287	16,690,863	7,446,906	488,058	206,666
Under $10,000	4,811	29,869	15,294	7,655	3,507	[1]11,904
$10,000 under $25,000	4,262	81,988	75,902	36,186	4,787	[1]8,520
$25,000 under $50,000	10,668	412,427	396,392	193,983	16,161	[1]14,381
$50,000 under $100,000	16,373	1,194,161	1,166,821	551,539	41,797	[1]20,412
$100,000 under $200,000	14,263	2,059,813	2,024,846	922,128	59,709	[1]2,042
$200,000 under $500,000	15,325	4,790,614	4,725,954	2,009,283	126,577	82,985
$500,000 under $1,000,000	4,148	2,832,023	2,774,381	1,176,000	74,474	89,628
$1,000,000 under $5,000,000	1,406	2,574,244	2,499,823	1,157,793	63,192	44,610
$5,000,000 or more	143	3,197,148	3,011,450	1,392,339	97,854	46,702
Miscellaneous retail stores						
Total	79,606	29,897,082	29,273,259	20,257,512	369,550	617,799
Under $10,000	4,960	23,366	14,572	10,245	1,488	[1]5,817
$10,000 under $25,000	3,674	70,234	64,921	38,777	1,998	[1]6,377
$25,000 under $50,000	6,191	231,656	223,738	129,638	5,649	[1]7,897
$50,000 under $100,000	11,991	903,980	879,667	536,061	15,972	8,940
$100,000 under $200,000	18,573	2,765,876	2,705,289	1,704,848	48,029	38,329
$200,000 under $500,000	23,044	7,255,351	7,130,760	4,726,365	89,513	179,023
$500,000 under $1,000,000	7,479	5,228,529	5,129,718	3,565,442	61,584	110,409
$1,000,000 under $5,000,000	3,379	6,286,918	6,167,176	4,416,086	63,847	137,548
$5,000,000 or more	312	7,131,172	6,957,418	5,130,050	81,470	163,641
Wholesale and Retail Trade not Allocable						
Total	1,714	1,666,294	1,623,825	1,109,087	24,945	13,300
Under $10,000 $10,000 under $25,000 $25,000 under $50,000 $50,000 under $100,000	366	13,459	12,681	7,422	859	[1]1,488
$100,000 under $200,000	295	46,344	45,329	29,328	723	[1]1,049
$200,000 under $500,000	515	166,771	163,670	117,851	1,641	[1]2,537
$500,000 under $1,000,000	284	210,462	209,085	146,996	1,973	1,450
$1,000,000 under $5,000,000	219	417,933	410,159	311,853	4,232	3,247
$5,000,000 or more	35	811,325	782,901	495,637	15,517	13,677
FINANCE, INSURANCE, AND REAL ESTATE						
Total	406,235	177,320,048	92,091,887	48,434,362	4,305,785	12,214,079
Under $10,000	146,013	477,086	63,891	11,057	75,506	[1]330,862
$10,000 under $25,000	80,729	1,284,613	314,402	51,029	173,066	72,724
$25,000 under $50,000	57,512	2,038,410	649,398	100,399	243,717	235,595
$50,000 under $100,000	47,485	3,340,287	1,479,549	196,010	330,438	345,489
$100,000 under $200,000	31,880	4,452,857	2,141,517	387,671	387,273	403,393
$200,000 under $500,000	21,424	6,648,090	2,824,889	651,680	414,078	548,996
$500,000 under $1,000,000	9,396	6,533,029	2,096,740	574,365	298,476	493,772
$1,000,000 under $5,000,000	8,960	18,397,204	5,363,555	1,682,486	539,539	1,514,306
$5,000,000 or more	2,833	134,148,472	77,157,946	44,779,665	1,843,692	8,930,666

Footnotes at end of table.

Table 5.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry, size of business receipts	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income (less deficit)
		Total	Business			
	(1)	(2)	(3)	(4)	(5)	(6)
FINANCE, INSURANCE, AND REAL ESTATE—Continued						
Banking						
Total	15,042	41,660,195	4,682,364	81,989	989,666	3,419,200
Under $10,000	328	629	217	-	59	[1]797
$10,000 under $25,000	268	3,804	2,342	-	123	[1]338
$25,000 under $50,000	556	20,462	15,380	-	587	451
$50,000 under $100,000	638	46,567	9,582	-	1,078	5,967
$100,000 under $200,000	1,793	267,666	21,421	-	5,808	43,131
$200,000 under $500,000	4,264	1,418,742	103,116	190	30,872	195,650
$500,000 under $1,000,000	3,134	2,229,100	165,794	599	49,270	267,559
$1,000,000 under $5,000,000	3,172	6,408,395	558,922	6,331	133,208	609,335
$5,000,000 or more	888	31,264,830	3,805,590	74,869	768,661	2,298,242
Credit Agencies Other Than Banks						
Total	52,163	19,143,904	4,012,376	714,929	336,607	795,526
Under $10,000	26,607	61,764	5,350	602	3,512	[1]76,358
$10,000 under $25,000	5,354	85,568	14,502	381	2,647	[1]7,782
$25,000 under $50,000	3,737	135,834	36,915	634	2,693	[1]659
$50,000 under $100,000	4,732	345,075	125,568	4,521	4,923	28,385
$100,000 under $200,000	4,155	570,833	195,245	4,753	8,748	49,429
$200,000 under $500,000	3,006	943,132	289,704	16,044	15,613	64,965
$500,000 under $1,000,000	1,762	1,247,455	166,728	14,385	13,650	57,360
$1,000,000 under $5,000,000	2,300	4,773,440	494,110	21,016	53,707	223,901
$5,000,000 or more	510	10,980,803	2,684,254	652,593	231,114	456,285
Security and Commodity Brokers, Dealers, Exchanges, and Services						
Total	4,718	3,596,306	961,313	140,828	49,544	19,223
Under $10,000	1,627	3,915	1,214	97	138	[1]10,574
$10,000 under $25,000	522	8,632	5,045	534	249	[1]4,373
$25,000 under $50,000	596	19,846	8,015	777	522	[1]5,200
$50,000 under $100,000	595	41,893	13,650	56	962	[1]4,220
$100,000 under $200,000	364	50,260	27,779	-	930	[1]8,639
$200,000 under $500,000	444	145,352	27,614	-	2,266	[1]23,965
$500,000 under $1,000,000	218	156,704	53,074	1,923	2,191	[1]18,045
$1,000,000 under $5,000,000	254	533,345	145,957	3,929	6,993	4,987
$5,000,000 or more	99	2,636,359	678,965	133,512	35,293	89,252
Holding and Other Investment Companies						
Total	32,692	5,789,881	600,450	161,341	102,301	[1]155,064
Under $10,000	19,509	48,495	1,877	150	3,220	[1]64,899
$10,000 under $25,000	5,029	78,248	3,058	210	2,914	2,725
$25,000 under $50,000	2,960	107,564	7,794	884	3,201	24,914
$50,000 under $100,000	1,888	132,219	7,273	649	4,419	24,386
$100,000 under $200,000	1,392	197,598	25,586	6,556	6,708	71,766
$200,000 under $500,000	864	273,243	28,744	9,186	4,546	112,223
$500,000 under $1,000,000	365	246,201	18,687	1,686	4,278	85,203
$1,000,000 under $5,000,000	483	1,031,865	142,554	21,783	21,737	469,519
$5,000,000 or more	199	3,674,448	364,877	120,237	51,278	2,429,227
Insurance Carriers						
Total	4,760	84,167,184	69,319,506	43,835,156	539,882	3,486,474
Under $10,000	436	1,511	693	16	4	[1]281
$10,000 under $25,000	512	7,806	3,879	1,157	86	2,505
$25,000 under $50,000	413	15,112	11,057	1,092	251	3,348
$50,000 under $100,000	333	23,920	18,223	2,672	312	3,382
$100,000 under $200,000	426	63,114	52,729	8,453	1,109	1,793
$200,000 under $500,000	495	162,137	131,848	49,132	951	[1]215
$500,000 under $1,000,000	382	276,269	231,960	84,268	1,848	[1]17,480
$1,000,000 under $5,000,000	895	2,078,991	1,808,645	862,791	8,305	35,220
$5,000,000 or more	867	81,538,324	67,060,472	42,825,575	527,016	3,458,202
Insurance Agents, Brokers, and Service						
Total	28,675	4,551,817	4,321,404	1,167,070	63,734	326,594
Under $10,000	5,124	18,848	16,997	1,839	237	[1]1,288
$10,000 under $25,000	4,886	81,408	76,377	3,883	2,355	[1]1,718
$25,000 under $50,000	4,469	162,110	149,300	8,080	3,186	18,478
$50,000 under $100,000	6,288	453,102	431,436	11,051	9,408	36,835
$100,000 under $200,000	4,116	578,808	553,348	87,816	11,220	38,191
$200,000 under $500,000	2,577	772,717	739,230	193,754	11,470	47,390
$500,000 under $1,000,000	755	502,805	478,868	202,645	6,167	25,261
$1,000,000 under $5,000,000	395	711,794	682,809	259,180	6,098	46,806
$5,000,000 or more	66	1,270,225	1,193,039	398,822	13,593	116,639
Real Estate						
Total	268,185	18,410,761	8,194,474	2,333,049	2,224,051	1,011,998
Under $10,000	92,382	341,924	37,543	8,353	68,336	[1]176,665
$10,000 under $25,000	64,158	1,019,147	209,199	44,864	164,692	81,705
$25,000 under $50,000	44,781	1,577,482	420,937	88,932	233,277	194,263
$50,000 under $100,000	33,010	2,297,511	873,817	177,061	309,336	250,754
$100,000 under $200,000	19,635	2,724,578	1,265,409	280,093	352,750	207,722
$200,000 under $500,000	9,774	2,932,767	1,504,633	383,374	348,360	152,948
$500,000 under $1,000,000	2,780	1,874,495	981,629	268,859	221,072	93,914
$1,000,000 under $5,000,000	1,462	2,859,374	1,530,558	507,456	309,491	124,538
$5,000,000 or more	204	2,783,483	1,370,749	574,057	216,737	82,819

Footnotes at end of table.

Table 5.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry, size of business receipts	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income (less deficit)
		Total	Business			
	(1)	(2)	(3)	(4)	(5)	(6)
SERVICES						
Total	281,218	69,571,428	66,459,515	37,733,747	4,176,363	1,198,703
Under $10,000	58,899	448,855	149,194	75,315	69,401	[1]174,984
$10,000 under $25,000	31,634	579,687	524,706	222,747	58,200	[1]70,238
$25,000 under $50,000	38,439	1,515,811	1,406,476	613,947	119,186	[1]62,519
$50,000 under $100,000	48,513	3,649,685	3,506,816	1,582,989	255,601	[1]2,306
$100,000 under $200,000	45,467	6,661,308	6,451,023	2,985,872	356,942	116,056
$200,000 under $500,000	37,714	11,955,044	11,611,536	5,804,265	646,240	241,018
$500,000 under $1,000,000	12,620	8,853,939	8,593,951	4,839,301	510,116	174,999
$1,000,000 under $5,000,000	7,005	13,589,367	13,050,915	8,043,381	759,922	310,556
$5,000,000 or more	928	22,317,732	21,164,898	13,565,930	1,400,755	666,121
Hotels and Other Lodging Places						
Total	20,049	6,887,708	6,413,480	3,265,445	516,890	111,652
Under $10,000	3,782	36,008	11,411	5,872	4,591	[1]381
$10,000 under $25,000	2,172	39,454	37,285	13,629	7,195	[1]7,025
$25,000 under $50,000	3,038	127,293	109,996	40,164	17,870	[1]1,902
$50,000 under $100,000	3,453	267,776	250,141	103,716	32,146	2,249
$100,000 under $200,000	2,900	434,489	410,723	172,543	47,777	3,732
$200,000 under $500,000	2,766	895,178	866,493	410,082	79,206	3,956
$500,000 under $1,000,000	1,244	900,430	855,401	446,710	75,767	[1]9,769
$1,000,000 under $5,000,000	598	1,237,069	1,158,661	614,251	86,746	26,044
$5,000,000 or more	94	2,950,011	2,713,369	1,458,478	165,592	94,748
Personal Services						
Total	35,715	6,283,947	6,119,126	3,371,005	285,639	175,501
Under $10,000	3,293	16,368	14,041	6,326	2,349	[1]7,362
$10,000 under $25,000	5,392	98,239	92,232	37,854	8,822	[1]3,892
$25,000 under $50,000	6,017	226,299	221,504	111,147	13,581	[1]6,948
$50,000 under $100,000	9,004	661,309	642,233	325,792	35,181	3,923
$100,000 under $200,000	6,095	884,085	861,166	451,382	42,747	22,385
$200,000 under $500,000	3,818	1,176,315	1,152,240	614,317	50,502	46,241
$500,000 under $1,000,000	1,328	938,952	913,853	526,809	36,221	28,871
$1,000,000 under $5,000,000	728	1,304,179	1,263,241	742,588	52,638	37,898
$5,000,000 or more	41	978,201	958,616	554,790	43,598	54,385
Business Services						
Total	93,863	24,891,635	23,883,930	15,132,068	1,216,825	264,407
Under $10,000	28,017	213,661	65,015	34,793	37,028	[1]103,884
$10,000 under $25,000	11,394	207,573	186,034	79,418	19,040	[1]34,683
$25,000 under $50,000	12,611	507,298	460,524	186,048	37,965	[1]25,983
$50,000 under $100,000	13,094	1,006,185	952,792	425,995	81,701	367
$100,000 under $200,000	11,811	1,736,882	1,682,520	821,465	100,361	13,046
$200,000 under $500,000	10,103	3,195,905	3,110,014	1,790,743	159,411	4,502
$500,000 under $1,000,000	3,640	2,512,968	2,434,635	1,449,925	116,310	27,445
$1,000,000 under $5,000,000	2,780	5,382,447	5,236,683	3,440,437	228,543	102,602
$5,000,000 or more	414	10,128,716	9,755,713	6,903,244	436,466	280,995
Automobile Services and Miscellaneous Repair Services						
Total	35,283	6,790,826	6,521,189	3,249,129	1,050,175	131,192
Under $10,000	4,000	34,203	13,013	3,830	10,685	[1]4,101
$10,000 under $25,000	3,899	76,757	65,750	27,099	10,528	[1]3,282
$25,000 under $50,000	5,263	201,214	195,583	88,842	22,999	887
$50,000 under $100,000	8,084	606,074	585,392	289,586	60,892	7,661
$100,000 under $200,000	6,619	959,433	938,163	500,862	78,019	19,896
$200,000 under $500,000	5,054	1,603,190	1,556,773	796,877	210,406	51,117
$500,000 under $1,000,000	1,663	1,166,920	1,142,155	619,979	169,187	33,990
$1,000,000 under $5,000,000	660	1,132,387	1,097,259	517,187	245,994	21,537
$5,000,000 or more	40	1,010,648	927,101	404,867	241,465	3,487
Amusement and Recreation Services						
Total	35,889	9,452,553	8,717,014	4,631,262	785,348	298,950
Under $10,000	9,392	49,866	25,390	13,493	10,033	[1]28,304
$10,000 under $25,000	4,242	78,229	68,622	30,603	9,122	[1]6,031
$25,000 under $50,000	5,291	213,247	188,122	84,994	16,756	[1]11,634
$50,000 under $100,000	5,447	408,516	388,450	177,514	27,896	[1]9,688
$100,000 under $200,000	5,559	852,850	789,630	365,099	50,831	24,389
$200,000 under $500,000	3,761	1,248,656	1,152,835	569,668	70,034	49,377
$500,000 under $1,000,000	1,452	1,041,838	988,986	520,487	61,972	36,100
$1,000,000 under $5,000,000	589	1,365,096	1,229,874	730,600	76,440	50,739
$5,000,000 or more	157	4,194,255	3,885,105	2,138,804	462,264	194,002
Other Services						
Total	60,419	15,264,759	14,804,776	8,084,838	321,486	217,001
Under $10,000	10,415	98,749	20,324	11,001	4,715	[1]30,952
$10,000 under $25,000	4,535	79,435	74,783	34,144	3,493	[1]15,325
$25,000 under $50,000	6,220	240,460	230,747	102,752	10,015	[1]16,939
$50,000 under $100,000	9,432	699,825	687,808	260,386	17,785	[1]6,818
$100,000 under $200,000	12,484	1,793,569	1,768,821	674,521	37,207	32,608
$200,000 under $500,000	12,212	3,835,800	3,773,181	1,622,578	76,681	85,825
$500,000 under $1,000,000	3,293	2,292,831	2,258,921	1,275,391	50,659	58,362
$1,000,000 under $5,000,000	1,650	3,168,189	3,065,197	1,998,318	69,561	71,736
$5,000,000 or more	181	3,055,901	2,924,994	2,105,747	51,370	38,504

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Deficit exceeds income.
NOTE: The estimates for "Tobacco manufactures" and "Nature of business not allocable" are not shown separately because of high sampling variability; however, the data are included in the appropriate totals.
Estimates are rounded and may not add to totals.
For "Finance, insurance, and real estate," data are distributed by size of "Total receipts" rather than "Business receipts."
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

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Changes in Law

Following are some provisions of the Revenue Act of 1969 and other law changes which could affect the comparability of the statistics on unincorporated businesses in this report with those published in earlier years. Most of these provisions were first effective for 1970 returns; some provisions which by law were effective for part or all of 1969 are included because their major impact could be expected in 1970 or later years. Provisions affecting only corporations are discussed in *Statistics of Income—1970, Corporation Income Tax Returns;* provisions affecting individuals may be found in *Statistics of Income—1970, Individul Income Tax Returns.*

Accelerated depreciation of real property limited

The rates for depreciating real property (except residential rental property) by methods other than the straight-line method were limited for property acquired after July 24, 1969, to 150 percent of the amount allowed under the straight-line method for new property and to the amount allowed under the straight-line method for used property. For new residential rental property (defined as property which derived 80 percent of its gross rental income from the rental of residential units), the upper limit on depreciation claimed continued to be 200 percent of the straight-line depreciation; used residential rental property with a remaining life of 20 years or more could be depreciated at 125 percent of straight-line depreciation.

Amortization and depreciation deductions expanded

Coal mine safety equipment—Certified coal mine safety equipment placed in service in 1970 and later could be amortized over 60 months in lieu of being depreciated.

Low-income rental housing—Expenditures for the rehabilitation of low-income residential property incurred after July 24, 1969, could be depreciated by the straight-line method based on a useful life of 60 months.

Pollution control facilities—Depreciable property certified by the appropriate Federal or State agency for the control or abatement of water or air pollution could be amortized over 60 months in lieu of being depreciated for taxable years beginning in 1969 and later.

Railroad rolling stock—Qualified railroad rolling stock could be amortized over 60 months in lieu of being depreciated. Also, the cost of rehabilitating qualified railroad rolling stock (except locomotives) up to 20 percent of the basis of the property could be deducted currently as repairs.

Casualty loss deduction under section 1231 limited

Casualty and theft losses on business property were no longer automatically deductible under section 1231 after 1969. Instead, all such losses are to be netted with all casualty gains on business property. If the casualty losses exceed the casualty gains, the net loss is treated as an ordinary loss and is deductible. If the casualty gains exceed the casualty losses, then the net gain must be consolidated with other gains and losses under section 1231.

Citrus grove development expenses capitalized

Expenses incurred after 1969 for the planting, cultivation, maintenance, or development of citrus groves before the close of the fourth taxable year beginning with the taxable year in which the trees were planted must be capitalized instead of deducted currently. The preceding sentence applies to trees planted or replanted on or after December 30, 1969.

Crop insurance proceeds reporting deferred

For taxable years ending after December 30, 1969, farmers otherwise using the cash method of accounting could elect to report the proceeds of crop insurance in the year after the year they were received, if that is when the income from such crops would have been reported.

Depletion deduction rates reduced

Percentage depletion rates (Code section 613(b)) were reduced for many minerals for taxable years beginning after October 9, 1969. The maximum rate for oil and gas was reduced to 22 percent.

Filing requirements income levels raised

Gross income requirements for filing individual income tax returns were raised to $1,700 for most single

persons and $2,300 for most married couples filing jointly, plus $600 per age exemption, for tax year 1970. For this purpose, "gross income" to a proprietor generally included gross receipts for services or gross profit on the sale of merchandise. The requirement that a person must file if he had $400 or more self-employment income was not changed.

"Hobby Loss" deductions denied

If an activity engaged in by an individual or a tax-option Small Business Corporation was not for the purpose of making a profit, the only allowable deductions from this activity would be: (1) taxes and interest allowable as itemized deductions; and (2) other deductions to the extent that income from the activity exceeded the taxes and interest. (These rules were frequently applied by the courts before 1970; for 1970 and later, they were a part of the Code.)

An activity was presumed to have been engaged in for profit if it had actually produced a profit in any two of the last five consecutive years (seven consecutive years for the breeding, training, showing, or racing of horses).

Income tax surcharge continued at reduced rate

The income tax surcharge was continued, at a reduced rate of 5 percent, for only the first six months of 1970, making the effective rate for calendar-year 1970 returns 2½ percent.

Investment credit repealed

Effective April 18, 1969, the tax credit allowed for investment in certain depreciable property was repealed, except for property ordered before that date and placed in service after it. Credits for investments made in prior years but not taken because of the limitations based on tax liability could, with certain additional limitations, be carried over and taken against 1970 tax.

Livestock sales capital gains limited

Gains on the disposition of livestock which resulted from depreciation taken after 1969 were to be treated as ordinary income for tax years beginning after 1969, thus extending to livestock the depreciation "recapture" provisions applicable to other depreciable property used in trade or business. Also, the holding period for purposes of capital gains treatment was increased from one year to two years for depreciable cattle and horses acquired after 1969.

Standard mileage allowance for business use of automobile increased

The rates for the standard mileage allowance which could be used as a business deduction in lieu of depreciation and actual expenses were increased to 12 cents per mile for the first 15,000 business miles and 9 cents per mile for all business use over 15,000 miles. Also, if the standard mileage allowance was elected, the individual taxpayer did not need to apportion auto taxes and interest to business and nonbusiness use but could itemize all of these on his Form 1040 as deductions from adjusted gross income.

Industrial Classification

In the tables in this report, businesses have been classified by the industrial activity from which they derived the largest share of their receipts. Every business return or schedule in the samples was assigned to a single industry class, even though receipts may have been from several different types of activities. The industry classes used were based on the Office of Management and Budget's Standard Industrial Classification Manuals, modified where necessary to fit the information available from tax returns for identifying industries.

Returns and schedules in the statistical samples were examined during statistical processing, and each was assigned a code classifying it by industry. In determining the code, the description of the business activity given by the taxpayer (and, for corporations, the code he assigned himself), the sources of the taxpayer's income, the nature of his expenses, and, where necessary, information from various reference books such as those published by Dun and Bradstreet were considered. Whenever possible, the code assigned was for the type of activity from which the business derived the largest portion of its gross income. If the income was from several different types of activities and could not be separated by type, or if the exact source was not given, it was sometimes necessary to assign the business to a "not allocable" or "not elsewhere classified" industry class. For proprietorships, where the business schedule was filed as a part of the owner's individual income tax return, only the income of the business was considered in determining the industry code. Income from other sources shown on the same return did not affect the code assigned.

The fact that a reporting entity was in all cases assigned to a single industry class constitutes a limitation on these data. In the case of proprietorships, a code to identify type of industrial activity was assigned to each business and farm schedule attached to an individual income tax return. Since individual taxpayers normally filed a separate schedule for each separate business activity, and each such schedule was assigned to its own industry class, the limitation is not serious for proprietorships. It was more common, but still relatively rare, for partnerships to be extensively engaged in more than one type of business activity; however, it did occur, especially on the returns of larger partnerships, so there are some data in the partnership industry classes that are not really related to that industrial activity. For corporations, the entity coded may have been a single corporation engaged in only one activity, a single corporation engaged in many different types of business activities, or a group of corporations, each with different business activities, filing together on a consolidated return. Since these corporations having many different activities tended to be very large and therefore to dominate the statistics in the industries in which they were classified, the industry statistics for corporations should be used only with this limitation in mind.

The Standard Industrial Classification (SIC) Manuals, which served as the bases for the industry classification systems in this report, were issued in two versions, the 1967 Establishment SIC Manual and the 1968 Enterprise SIC Manual (which was an "interim" revision of the 1963 Enterprise Manual). For unincorporated businesses, where the single-establishment business was the rule, the industry classes in this report were taken from the 1967 Establishment Manual. For corporations, the Enterprise Manual was the basis. In both systems, the SIC industry classes were sometimes consolidated or modified because the information available from tax returns for determining industrial activity was limited and because not every industry was well represented in the statistical samples. Most industry classes used in this report are equivalent to either the two, three, or four-digit industry level in the corresponding SIC system. In response to special requests of users, a few classes in the unincorporated area represent a more detailed classification than the four-digit level of the SIC. (For example, "Travel agencies" form a class separate from other "Arrangement of transportation" in this report.) A few corporate industries in the finance area (for example, "small business investment companies") were based on special provisions of tax law rather than on the SIC system. In all areas, where data for some SIC industries were of publishable quality and data for others were not, the residual unpublished industries were for most tables aggregated to form groups that are not directly comparable to SIC industries. One can usually determine equivalent SIC industries by comparing the SIC titles with the titles of the industries shown in the tables in this report. For equivalent industry classes, the SIC manuals will give a detailed description of the content of the classes.

Explanation of Terms

This section contains brief descriptions of most of the terms appearing in the tables in this report. Minor items and self-evident or commonly understood terms are not included here. The instructions for the tax forms in section 8 of this report will provide additional information about many items.

Explanations of terms are designed to aid in understanding the statistical content of this report and should not be construed as interpretations of the Internal Revenue Code or related regulations, procedures, or policies. Code sections cited are those which were in effect during the period covered by this report.

Active businesses

An "active" business was defined as one reporting at least one item of income or deductions. The statistics in this report are from the returns and schedules of active businesses only. Partnerships and corporations had to file returns even if they had no business activity during the year; however, such returns having no items of income or deductions were excluded from all tables except the sample count tables in section 7. Proprietorships only filed business or farm schedules if they had business activity, so there are no inactive proprietorships in any table.

Adjusted gross income

The Internal Revenue Code excluded certain specific types of income (State and local interest, for example) from "gross income" and then defined "gross income" as everything *not* specifically excluded. *Adjusted* gross income was gross income minus certain specified adjustments. The main adjustments subtracted from gross income to arrive at adjusted gross income were:

(1) Ordinary and necessary expenses of conducting a trade or business;

(2) Expense deductions attributable to rents and royalties;

(3) Outside salesman's expenses;

(4) Expenses of an employee in performing services as an employee;

(5) Sick pay if it was included in gross income;

(6) Deductible losses on sales or exchanges of property;

(7) One-half of the excess of net long-term capital gain over net short-term capital loss;

(8) Payments (within limits) by self-employed persons to retirement plans;

(9) Depreciation and depletion allowed life tenants and income beneficiaries of property held in trust.

Nonfarm adjusted gross income (used in table 2.10 to classify returns of farm proprietors) was adjusted gross income computed without regard to farm income or expenses. It was computed for the table as the algebraic sum of adjusted gross income minus adjusted gross deficit minus net farm profit plus net farm loss.

Advertising

This deduction was separately identified only on the corporation income tax form. Advertising costs for corporations consisted of the reported business deduction and any identifiable amount of advertising reported as a cost of sales or of operations.

Agricultural program payments

This income item for farm proprietorships consisted of: (1) price support payments, diversion payments, and cost share payments received in cash, and (2) amounts paid by the Department of Agriculture for benefits received in the form of material such as fertilizer or lime, or in the form of services, such as grading or the construction of dams. Commodity Credit Corporation loans forfeited or under election were shown separately in the tables and were not included in this item.

Amortization

Amortization was a deduction for deferred expenses written off during the year. The following types of amortization were specifically mentioned in the Code as allowable deductions:

bond premiums (section 171)
coal mine safety equipment (section 187)
leasee's improvements to leased property (section 178)
organization expenditures of corporations (section 248)
pollution control facilities (section 169)
railroad rolling stock (section 184)
railroad tunnel bores and grading (section 185)
research and experimental expenditures (section 174 (b))
trademark and trade name expenditures (section 177)

Of these, amortization of leasehold improvements was frequently included in depreciation and amortization of bond premiums was often shown as part of "other deductions." Write-offs of patents, copyrights, and other intangibles were usually included in depreciation.

Bad debts

Bad debts occurring during the year or a reasonable addition to a reserve for bad debts was allowable as a deduction under section 166 of the Code.

Recoveries of bad debts previously deducted by taxpayers who used the reserve method were netted against the year's bad debt deduction; recoveries by taxpayers deducting actual bad debts were included in income.

Business receipts

Business receipts were, in general, gross receipts from sales and operations reduced by the cost of returned goods and allowances. They may have included excise taxes which were included in the sales price of the product; some taxpayers reported receipts this way and deducted the taxes as expenses, while others reported their receipts after adjustment for any taxes.

For proprietorships, business receipts were all income from the operation of the business, including incidental income from such things as sale of scrap or cash rebates that corporations and partnerships generally included in "other receipts." Dividends, interests, rents, royalties, and other investment-type income were generally not included in the proprietorship receipts, though rents or interest that were actually income from business operations were sometimes included, for example, rents received by real estate operators and interest received by small-loan companies.

For partnerships, business receipts were, generally, the income from the company's principal business activity. Dividends, interests, rents, and royalties earned in addition to the income from the principal activity were shown as separate items; however, if rent or interest was the *principal* source of income, it was generally shown as business receipts. Incidental income, such as cash discounts or recoveries of taxes or bad debts previously deducted, was usually shown as "other receipts."

For corporations, business receipts were the income from the company's business operations. Investment income was shown in the separate categories for dividends, interest, rents, royalties, and gains from the sale of property, even if it was the principal source of income. However, when rent was actually operating income, as, for example, for hotels, real estate operators, public utilities, or manufacturers who rented rather than sold their products, the rental income was included in business receipts. In the finance area, where interest was usually the principal income, business receipts included such operating income as service charges, box rentals, commissions, and fees. For insurance companies, business receipts were insurance premiums earned. (Mutual insurance companies with less than $500,000 in total receipts were not required to report premiums, so business receipts in the insurance area are slightly understated.)

Returns filed by corporate and partnership security dealers and corporate real estate developers were given special treatment in statistical processing. Sales of securities or real estate were netted against the cost of these "goods" and only the net amount was shown in the statistics. For partnerships, the net gain was shown as business receipts; for corporations, it was shown as gain from the sale of noncapital assets. Since it was usually not possible to separate sales of securities or real estate from other sources of receipts, such as commissions or construction activities, an arbitrary rule was used for corporations and partnerships in the specified industries; if cost of goods sold was 50 percent or more of business receipts, costs were subtracted from receipts and the difference was used as business receipts (for partnerships) or gain from the sale of noncapital assets (for corporations). No such adjustments were made for proprietorships in these industries, and receipts and cost of goods sold were shown in the tables as the taxpayers reported them.

Capital gains

Capital gains in excess of capital losses were included in the income of corporations but not of proprietorships or partnerships. (The individual proprietors and partners reported any capital gains from the business on their individual returns.) Capital gains and losses were short-term if the asset had been held for 6 months or less or long-term if they had been held for more than 6 months. Any net long-term capital gains had to be reduced by any net short-term capital losses, and vice versa. In general, losses were deductible only to the extent of capital gains, and the statistics shown are the net of deductible capital losses.

Generally, capital gains arose from the sale of capital assets which were defined as any property except: (1) property used in trade or business (inventories, receivables, and depreciable assets); (2) certain U.S. Government obligations; and (3) certain copyrights and creative works. However, under certain circumstances, net gains from the sale of depreciable property and some other noncapital assets could be treated as capital gains (under section 1231 of the Code). Net *losses* under section 1231 were treated as losses on *noncapital* assets, i.e., were fully deductible in the year incurred as ordinary losses.

Commodity Credit Corporation loans

Crop loans from the Commodity Credit Corporation are shown as an income item for proprietorship farmers in table 2.3. These are loans for which the farmer pledged

his crop as security. The farmer could either forfeit the crop and keep the proceeds of the loan, or he could reclaim the crop, sell it himself, and pay off the loan. He had to report the loan as income when he forfeited the crop; if he chose, he could elect to report the loan as income when he first received it. The amount in the table is the amount reported as "forfeited or under election" for the year.

The amount in table 2.3 is probably understated, because many farmers apparently regarded these loans as sales of the crop to the Commodity Credit Corporation and reported them as sales of crops rather than as Commodity Credity loans.

Conservation expenses

This was a deduction item from schedule F consisting of certain expenditures for soil or water conservation and the prevention of erosion. These were normally capitalized expenses which the taxpayer had elected to expense for tax purposes.

Constructive taxable income from related foreign corporations

This corporate income statement item resulted from two provisions of the law requiring corporations to include in their taxable income amounts from related foreign corporations that they had not actually received.

One provision related to foreign tax credit. If a U.S. corporation received dividends from a foreign corporation of which it owned 10 percent or more of the stock, it could claim a foreign tax credit for its share of the taxes paid by the foreign corporation. When it did this and the foreign corporation was located in certain designated countries ("developed" countries), it had to include in its U.S. taxable income the amount of its share of the foreign taxes paid.

The other provision related to the accumulation of profits of "controlled" foreign corporations. Any foreign corporation owned 50 percent or more by a "U. S. person" had to make distributions to its U. S. shareholders, or else any U. S. shareholder who owned 10 percent or more of the stock had to include a certain percentage of the undistributed profits in his U. S. taxable income. There were many exceptions to these rules, depending on the foreign country, its tax rates compared to U. S. tax rates, and other factors.

The amount shown in the corporation income statement tables is the sum of identifiable amounts of these two types of constructive income.

Contributions

Contributions or gifts to charitable, religious, educational, and similar organizations were deductible, with certain legal limitations, in the computation of income of corporations. For proprietorships and partnerships, this was not allowed as a business deduction.

Cost of depreciable property

Cost of depreciable property for tax purposes was shown in these statistics only for proprietorships. It was generally the cost at the end of the year. It was taken from the depreciation schedule on schedule C or schedule F of Form 1040. Since the cost was only for property used in the proprietorship businesses, the cost of property held for the production of income reported on schedule B (rents and royalties) was excluded.

The cost of depreciable property for proprietorships was the cost of tangible property (such as buildings and equipment) and cost of the intangible assets (such as patents and copyrights) on which depreciation was allowed. The data included cost of property without regard to salvage value, but they were edited when possible to *exclude* the cost of fully depreciated property. Cost was excluded when the taxpayer did not show gross depreciable assets before subtracting accumulated depreciation or showed only partial cost of the property.

Cost of labor

The cost of labor, tabulated for proprietorships and partnerships, was a component of cost of goods sold. For proprietorships in nonfarm industries it represented the amount reported on line 4, page 1 of schedule C, Form 1040. For proprietors and partnerships engaged in farming who used schedule F, which did not contain a cost of goods sold schedule as such, it represented the amount reported on page 1, part II, item 29, "labor hired." For nonfarm partnerships, it was the amount reported in schedule A, line 3 on page 1 of Form 1065. (See "Payroll.")

Cost of livestock and products purchased

This was the cost of farm products purchased for resale by proprietorship farmers. For farmers using the cash method of accounting, it was the purchase price of items sold this year (schedule F, part I, column c). It did not include the cost of livestock held for draft, breeding, or dairy purposes, the sales of which were reported on schedule D. For farmers using the accrual accounting method, it was the cost of purchased items either resold or added to inventories (schedule F, part V, line 66). See also "Sale of livestock, crops, and products during year."

Cost of sales and operations

If the receipts of the business included income from the sale of merchandise, cost of goods sold generally included the direct cost of that merchandise. In this sense it included goods purchased for resale (including inventory change) in trade industries, and raw materials, supplies, labor, and other direct costs in agriculture, mining, manufacturing, and other industries whose principal activity was producing goods.

If the receipts of the business were from the sale of services rather than goods, the corresponding figure for cost of operations was not always comparable for the three types of businesses. For corporations and partnerships, cost of operations generally included labor costs, supplies, rental of machinery and equipment, and other direct costs of producing the services. It is obvious from the data, however, that many partnerships and most proprietorships did not report cost of operations as completely as did corporations.

Farm costs for proprietorships and partnerships presented special problems because the schedule used did not provide for a cost of goods sold computation. The cost of goods sold statistics presented here for unincorporated farms were constructed from the expense schedules during statistical processing. See the discussions in this section under "Merchandise purchased," "Cost of labor," "Material and supplies," and "Other costs."

For all types of businesses, certain deduction items which might sometimes be considered direct costs were never included in cost of goods sold (or cost of operations) if they could be identified. If taxpayers reported them there, they were removed during statistical processing and transferred to the appropriate deduction line. Transferred were all identifiable amounts of depreciation, depletion, amortization, taxes, and contributions to employee pension plans. Advertising, rental of real property, and contributions to other employee benefit plans were also transferred for corporations.

Statistical adjustments to cost of goods sold made for corporate and partnership security dealers and corporate real estate developers are explained in "Business receipts."

Depletion

Depletion, a deduction allowable for the exhaustion of natural deposits or timber, could be based on cost, or, for natural deposits, on a fixed percentage of gross income, less rents and royalties paid, from the depletable property. For oil and gas wells, gross income was computed on the value of the product at the well-head. For depletable property other than oil and gas wells, "gross income" included not only the value of the mineral extracted from the property but also the value added by some transportation of the mineral and certain "treatment processes considered as mining" (Code section 613 (c)).

Percentage depletion, though based on percentages of gross income from the depletable property, was limited. It could not exceed 50 percent of the taxable income from the property, computed without the depletion deduction. The percentage depletion rates for each type of deposit were listed in Code section 613 and ranged from 5 to 22 percent.

The statistics include any identifiable depletion reported as a cost of sales and operations.

Depreciation

The deduction for depreciation permitted a reasonable allowance for the exhaustion, wear and tear, and obsolescence of business property in cases where the estimated useful life of the property exceeded one year. The purpose was to enable businesses to recover the cost or other basis of depreciable property by allocating the cost of the property over its estimated useful life. A deduction for depreciation was not allowable on inventories, or land apart from the physical improvements or developments to it.

Several methods of computation could have been used in determining the deduction for the year. The most common method was straight-line, whereby an equal amount is deducted in each year of the useful life of the asset. The declining balance and the sum of the years-digits methods, whereby a larger portion of the asset's cost is written off during the earlier years of its life than during its later years, were also commonly used. These latter methods were specifically authorized by the Internal Revenue Code of 1954 and were generally permissible in the case of assets acquired after December 31, 1953. Revised standards based on replacement practices, which could be used to establish the reasonablenes of the allowance, were issued in 1962 and modified in 1965.

Amounts shown as depreciation include any identifiable depreciation reported as an operating or manufacturing cost. Also included in the statistics are amounts deducted on leasehold improvements, patents, and copyrights. Additional first-year (section 179) depreciation was included in the statistics for proprietorships and corporations but not for partnerships

Distribution to stockholders

This was the amount paid to the company's stockholders out of earnings and profits, generally in cash but also in stock or, occasionally, in other kinds of property. When the corporation did not identify the type of distribution, it was assumed to have been paid in cash.

These figures include actual distributions made by Small Business Corporations, but they do not include amounts of net income taxed through the shareholders but not actually distributed. Liquidating payments and other returns of capital were also excluded.

Dividends

Dividends received from domestic and foreign corporations were components of corporate income, but generally not of partnership or proprietorship income. All dividends received by proprietors and dividends which qualified for exclusion received by partners were reported on their individual income tax returns.

In a corporate income statement, dividends received from domestic corporations were distinguished from those received from foreign corporations. While the full amount was reported in arriving at net income, most domestic as well as those foreign dividends deemed earned in the United States (by resident foreign corporations) were recognized in computing the special deduction from net income for intercorporate dividends received. Domestic dividends not qualifying for the deduction were treated as "other receipts."

Gross farm profit

This item is applicable to proprietorships only and appears only in table 2.3. For cash method farms, this was gross farm income for the year minus the cost of items purchased for resale. For accrual method farms, this was gross farm income minus cost of farm products sold, which included the cost of purchased products plus or minus inventory change.

This is the amount which farmers may use as earnings from self-employment under the alternative method of computing their self-employment tax.

Income (or loss) from other partnerships, syndicates, etc.

This is the partnership's share of the profits (whether received or not) or losses of another partnership, except the partnership's distributive share of another partnership's capital gains or losses.

Income subject to tax

This was the amount of a corporation's income on which its tax was computed. For most corporations, it equaled net income minus the sum of operating loss carryovers from other years and several special deductions allowed by the Code. These special deductions included most of the dividends received from other domestic corporations, a percentage of dividends paid on certain of the preferred stock of some public utility companies, and a percentage of the net income of corporations organized to conduct trade within the Western Hemisphere. For some corporations, such as those taxed only on their capital gains (including a few Small Business Corporations), life or mutual insurance companies, or some financial institutions, income subject to tax was computed on different bases and is not directly related to the figure shown in the tables for net income.

Almost all Small Business Corporations were not taxable as corporations and therefore had no "income subject to tax." For that reason, this item is not included in the Small Business Corporation tables.

Income tax

The income tax shown in some proprietorship tables was the proprietors' total income tax liability for the year (including the surcharge), after being reduced by any such credits as for investment, retirement income, or foreign taxes paid. The liability was based on the proprietors' income from all sources, not just his business profits. The income tax figure does not include the Social Security self-employment tax.

The figure shown for corporations is "income tax after investment credit." This was the corporation's total income tax liability, including the surcharge, any tax from recomputing prior-year investment credit, and any minimum tax on tax preference items, less any credit for investments in qualified depreciable property. It does not include any personal holding company tax, and it is not reduced by the credit for foreign taxes paid.

The tax from recomputing prior year investment credit resulted when a taxpayer disposed of depreciable property on which he had previously taken an investment credit before its alloted life had passed. A proportionate amount of the credit previously deducted from tax had to be added back to tax in the year of disposition. This could occur even on a return showing a net deficit, so not all "income tax" in table 5.2 is associated with returns with net income.

The income tax figures in this report are generally the liability as reported on returns at the time of filing. Any adjustments resulting from audit and other events occurring after filing are not reflected.

Interest on Government obligations

Interest received on Government obligations was identified separately only for corporations. Amounts paid by the United States or its instrumentalities on or after March 1, 1941, were wholly taxable.

Interest on obligations of a State, United States possession, or their political subdivisions or of the District of Columbia was wholly tax-exempt.

Interest, other

Other interest consisted of amounts received by corporations from all sources except Government obligations.

Interest paid

Interest paid in connection with business indebtedness was deductible as an ordinary and necessary business expense. Included in the statistics was interest paid on deposits and withdrawable shares by banking and savings institutions. Also included were amounts paid by partnerships to a partner, acting in other than his capacity as a partner, for the use of capital.

Interest received

This item for partnerships included interest received by the business from all sources except interest wholly tax-exempt and interest on tax-free covenant bonds.

This item for proprietors was not considered business income and was therefore reported elsewhere on the individual income tax return.

Inventories

Inventories consisted of goods held for sale or of raw materials and supplies that would become a part of goods held for sale. Taxpayers engaged in manufacturing, trade, or any other business (except farming) where the production, purchase, or sale of merchandise was an income-producing factor were required to use inventories in computing the gross income from their businesses. The use of inventories required that direct expenses of production, such as factory labor for a manufacturing concern, be accrued and charged against sales in the year the finished goods were sold. In accounting for the sale of goods, therefore, all such businesses were required to use the accrual method of accounting. Inventories were normally valued at actual cost or at the lower of actual cost or market price.

Farmers were required to use inventories only if they elected to use the accrual method of accounting for their profit or loss from the sale of farm products. Farm inventories consisted of livestock, harvested crops held for sale or for feed, seed, etc., and supplies. Growing crops and livestock on which depreciation was taken were not included in inventories. Farm inventories could be valued by special methods in addition to cost and lower of cost or market. Under the unit-livestock-price method, livestock was grouped by kind and age and all animals in

each group were valued at the estimated cost of raising such animals. Under the farm-price method, each item of inventory was valued at the estimated market price, less cost of disposition. Valuing inventories by the farm-price method could result in an increase in the value of ending inventories over beginning inventories without any corresponding increase in expenses or costs.

Long-term gain in adjusted gross income

This item, shown for farm proprietors in table 2.10, was one-half of the excess of net long-term capital gains over net short-term capital losses. Under the Code, one-half of such gains was excluded in computing adjusted gross income. (See also "Capital gains.")

Material and supplies

The amount of material and supplies, a component of the cost of goods sold, was secured for proprietorships from schedules C or F. For nonfarms, it was the amount on line 5, page 1 of schedule C. For farms, it was the item, "supplies purchased," line 37, part II, page 1 of schedule F (for both cash and accrual methods of accounting). For nonfarm partnerships, it was the amount reported on line 4, schedule A, Form 1065.

Merchandise purchased

Merchandise purchased (called "purchases" for partnerships) was a component of the cost of goods sold. For nonfarm businesses, the sources were: (1) line 3, page 1 of schedule C, Form 1040, and (2) line 2, schedule A, of Form 1065. For farmers, the sources were on schedule F, column c, part I, page 1, for farmers using the cash accounting method, and line 66, part V, page 2, for farmers using the accrual accounting method.

Net farm profit (or loss), partnership returns

Net farm profit is shown in the partnership tables as an item of income, and net farm loss is shown as a deduction, for those partnerships not reporting the detail of income and expenses from farming. If a schedule F, Form 1040, was attached supporting the amount reported on line 9, the components were combined during statistical processing with the equivalent income and deduction items shown on Form 1065. For example, "rent of farm or pasture" was combined with the deduction item, "Rents paid." If no supporting schedule was attached, the net amounts were shown as net farm profit or loss.

Net gain (or loss), noncapital assets

This income for partnerships and corporations represented gains and losses from the sale or exchange of property not eligible for capital gains tax treatment. Losses included those computed under Code section 1231; these are mentioned under the heading, "Capital gains." For individual proprietors, this was considered nonbusiness income.

Net income (or deficit)

This term is used in the corporation tables to mean the difference between gross taxable receipts and the sum of cost of sales and operations and other business deductions allowable for tax purposes. Gross taxable receipts includes business receipts, taxable investment income, and certain foreign income only constructively received; it does not include tax exempt interest. It is the inclusion of constructive foreign income and the exclusion of State and local government interest that causes "Net income" to differ from the item, "Total receipts less total deductions." The figure includes the net income or deficit of Small Business Corporations.

For the ways in which "Net income" differs from "Income subject to tax," see that item in these explanations of terms.

As discused under "Net profit," below, the concept of net income for corporations is not strictly comparable with the concepts of net profit for proprietorships and partnerships.

Net profit (or loss)

For proprietorships, net profit (or loss) represented the difference between *business* receipts and the sum of cost of goods sold and other business deductions. Unlike corporate net income, defined above, proprietorship net profit did not reflect investment income, and salaries to owners and contributions or gifts were not allowed as deductions from proprietorship business receipts.

For partnerships, net profit (or loss) represented the difference between *total* receipts and the sum of cost of sales and operations and other business deductions. Total receipts included, in addition to business receipts, investment income attributable to the partnership. Unlike corporations, the deductions for partnerships excluded both contributions or gifts and additional first-year depreciation.

In this report, the term "net profit" is used for both proprietorships and partnerships although it is not strictly comparable for the two forms of business organizations. Three differences are: (1) investment income is reflected in the partnership net profit but not in the proprietorship net profit, (2) salaries paid to the owners are a business deduction for partnerships but not for proprietorships, and (3) additional first-year depreciation is a deduction in the computation of proprietorship net profit but not in the determination of partnership net profit.

Net worth

The net worth of Small Business Corporations, shown in this report in table 4.6, was the net sum of capital stock, paid-in or capital surplus, retained earnings (appropriated and unappropriated), shareholders' undistributed taxable income, and less cost of treasury stock. Capital stock and paid-in capital surplus were the amounts contributed by the shareholders or by dealings in the company's stock, and retained earnings and shareholders'

undistributed taxable income were amounts contributed by the accumulated profits and losses of the company's business operations. Treasury stock (a rare item for Small Business Corporations) represented the cost of the company's stock which it had repurchased and held.

Nonfarm adjusted gross income

(See "Adjusted gross income.")

Nonqualifying dividends received

This investment-type income for partnerships represented certain corporate dividends which were includible in the income of the partnership and for which the individual partners were not entitled to an exclusion on their individual income tax returns.

Number of businesses

Number of business organizations in this report represented the number of active businesses operated as proprietorships by individuals, the number of active partnerships, and the number of active Small Business Corporations. For corporations the number of businesses represents the number of active corporation returns filed, including those filed on Form 1120S for Small Business Corporations. This total slightly understates the total number of corporations to the extent that subsidiary corporations were included in a consolidated return filed by a parent corporation.

Number of proprietorships was based on the number of schedules C and F filed with the income tax return, Form 1040, of the proprietor. In a number of instances, when proprietors submitted (with their Form 1040) multiple schedules covering the activities of more than one business, each of these schedules was counted separately.

Other costs

Other costs was a component of cost of goods sold. For nonfarm businesses, these costs were reported on line 5, schedule A, Form 1065, or line 6, page 1, of schedule C, Form 1040. For farmers, the amount was computed from schedule F, for both cash and accrual methods of accounting, as follows: farm expenses (total, part II, on page 1) less the sum of the items, labor hired, repairs and maintenance, interest, supplies purchased, taxes, insurance, rent of farm or pasture, retirement plans, amortization, and depletion. If inventories, purchases, and the other components of cost of goods sold were not reported, the entire amount was included in other costs.

Other deductions

Other deductions comprised business expenses which were not allocable to a specific deduction item on the return form, such as administrative, general, and selling expenses; bonuses; delivery, freight, and shipping expenses. For corporations it also included casualty losses and all salaries and wages not deducted as a part of cost of sales and operations or some other item. For corporations and partnerships, this item also included commissions, insurance, and legal and professional fees. For proprietorships the last three were shown as specific deductions.

Other employee benefit plans

Other employee benefit plans to which corporations contributed were deductible to the extent of their contributions under Code section 162 and comprised employee death plans, health or accident and sickness plans, and other welfare plans. The statistics for this item include any identifiable amounts reported as a cost of sales or operations.

Excluded were deductions claimed for contributions to pension plans and certain other deferred compensation plans within the purview of Code section 404 (see Retirement plans).

Other farm income

This income item for farm proprietorships included payments for machine work, patronage dividends and per-unit retains from cooperatives, Federal gasoline taxes taken as a credit, State gasoline tax refunds, and income from all other farm sources except sales of farm products, agricultural program payments, and loans from the Commodity Credit Corporation.

Other receipts

For corporations and partnerships, this item included amounts not elsewhere reported on the income statement, such as: income from minor operations; cash discounts; income from claims, license rights, and judgments; net amount earned under operating agreements; profit from commissaries; profit on prior years' collections (installment basis); profit on purchase of corporation's own bonds; recoveries of losses and bad debts previously claimed for tax purposes; refunds for cancellation of contracts; and income from sales of scrap, salvage, or waste. Dividends from domestic corporations not subject to the special deduction were also included for corporations.

Payments to partners

Guaranteed payments which were made for services or for the use of capital where such payments were determined without regard to income of the partnership were allowed as a deduction in the computation of the partnership net profit (or loss).

Payroll

Payroll, shown in this report for proprietorships and partnerships, was the sum of cost of labor reported in cost of sales and operations plus salaries and wages reported as a business deduction. Various kinds of contract labor not actually representing payroll, such as janitorial or secretarial services, were also included. Payments to owners or partners were excluded.

Amounts of payroll were frequently included by taxpayers in other deduction items, such as commissions, legal and professional fees, repairs, or other deductions.

Because of the difficulty of identifying such amounts, they were shown in these tables as reported by the taxpayer. Thus the amount shown for payroll is probably understated.

Pension, profit-sharing, stock bonus, and annuity plans

(See Retirement plans.)

Purchases

(See Merchandise purchased.)

Rent of farm, pasture

This deduction found in column 2 of part III of schedule F includes only rent paid in cash. The value of the crops paid by a tenant farmer to his landlord as rent is not included.

Rent (paid)

Rent paid on business property was deductible as an ordinary and necessary expense. Identifiable amounts of taxes and other expenses paid by lessees in connection with rent paid were included in their respective deduction headings. Excluded were payments in the form of crops by tenant farmers to landlords under crop sharing agreements.

For corporations, an attempt was made to limit this deduction to only rent paid on real property. Rental of land or buildings reported in the cost of sales and operations was transferred to this deduction item. Rental of machinery and equipment was, if identifiable, shown as cost of sales and operations or other deductions.

Rents received

Rents received for the use or occupancy of property consisted of the gross amounts. Depreciation, repairs, interest, taxes, and other expenses, which were deductible from gross rents, were included in their respective deduction items. For those manufacturing, public utility, and service corporations which frequently leased, rather than sold, their products, the rental income so derived was included in business receipts, as was the rental income of partnerships if it constituted the major portion of income.

Repairs

This deduction included cost of labor and supplies and other costs necessary for incidental repairs to the property. It did not include capital expenditures which add to the property value, improvements which appreciably prolong its life, or expenditures for restoring or replacing property.

Retirement plans

This deduction item was the employer's contributions to pension, profit-sharing, stock bonus, annuity, bond purchase, or other deferred compensation plans for their employees that were deductible under Code section 404. It did not include any payments by self-employed persons to their own retirement plans.

Royalties

This investment-type income item for partnerships and corporations was the gross amount received for the use of property rights, such as patents, copyrights, and mineral rights. Expenses related to this income, such as depletion and taxes, were not deducted directly from the income but were reported among the specific deduction items.

Salaries and wages

This item consists of those salaries and wages not included as a deduction for "cost of labor" in the cost of sales and operations schedule. Salaries to partners and proprietors were not included in this amount.

For corporations, salaries and wages paid to employees not reported as cost of sales and operations and not reported as a part of another deduction item were included in other deductions.

Sale of livestock, crops, and products during year

This portion of the business receipts of farm proprietorships is shown as a separate item only in table 2.3. It was made up of sales of livestock, which consisted of farm animals and animal products such as milk, eggs, wool, honey, etc., and sales of produce and other items, which consisted of plant products raised and any non-animal products purchased and resold.

For farmers using the cash method of accounting, these items included the sales price of livestock and other items purchased for resale (schedule F, part I, line 3, column (b)), and the amount received for sales of raised products (schedule F, part I, lines 4 through 17). It did not include amounts received from the sales of livestock held for draft, breeding, or dairy purposes; these sales were reported on schedule D, not schedule F.

For farmers using the accrual method of accounting, these items generally included all sales during the year reported in schedule F, part V, line 57. (The distinction between livestock and produce was determined by referring to the explanation of line 57 in part IV.) Sales of livestock held for draft, breeding, or dairy purposes and not included in inventory were not included in this item but were reported on schedule D.

Small Business Corporations

The term, "small business corporation," is used in different parts of the Code for several different kinds of companies; however, in this report the term refers only to those Small Business Corporations defined in Subchapter S of the Code who elect to be taxed through their shareholders and file on Form 1120S. This is the type of corporation frequently referred to in tax literature as "Subchapter S corporations," "pseudo-corporations," "hybrid corporations," or "tax-option small business corporations." The characteristics of these corporations are given in section 4 of this report.

Taxes paid

Taxes paid included the amounts reported as an ordinary and necessary business deduction as well as identifiable amounts reported as part of the cost of sales and operations. Included among the deductible taxes were ordinary State and local taxes paid or accrued during the year; social security and payroll taxes; unemployment insurance taxes; import and tariff duties; and business, license, and privilege taxes. Income and profits taxes paid to foreign countries or United States possessions were also deductible unless claimed as a credit against income tax. Not deductible were such taxes as Federal income and excess profits taxes, gift taxes, and taxes assessed against local benefits. If a business included in business receipts the excise and related taxes included in the sales price of its products, these taxes also are generally included in the deduction for taxes paid.

Total assets

Total assets were those reported in the end-of-year balance sheet in the corporations' and partnerships' books of account. Total assets were net after reduction by accumulated depreciation, amortization, and depletion, and by the reserve for bad debts. When these reserves were reported as liabilities, they were treated as reductions from the asset accounts to which they related and the totals of assets and liabilities were adjusted accordingly.

Estimates of total assets for the few returns of corporations that failed to provide balance sheet information were based on schedules in the tax return other than the balance sheet, for example, the schedules for depreciation, bad debts, and cost of goods sold; from reference books; and, from relationships between income statement and balance sheet items on similar returns which had both statements and which were classified in the same industrial group. Estimates were not made for partnership returns without balance sheets.

Total deductions

Total deductions for proprietorships consisted of (1) the deduction for cost of goods sold and (2) the ordinary and necessary business deductions from gross income. In addition, for both partnerships and corporations, total deductions also included expenses connected with investment income, other income (or other receipts), and net loss from sales of noncapital assets. Total deductions for partnerships also included net farm loss and net loss from other partnerships.

Total receipts

For partnerships, total receipts represented the sum of business receipts, investment income such as interest, rents, royalties, nonqualifying dividends, net gain from sale or exchange of noncapital assets, income from farms and other partnerships, and other income. For purposes of this report, total receipts did not reflect net losses from the foregoing sources.

For corporations, total receipts included the gross taxable receipts before deduction of cost of sales and operations and net losses from sales of noncapital assets. It also included nontaxable interest, but excluded all other nontaxable income recognized by the corporation.

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The data in this report are estimates based on probability samples of the following returns: (1) Form 1040, Individual Income Tax Returns (for proprietorship data), selected on the basis of size of income items at rates ranging from .06 percent to 100 percent; (2) Form 1065, Partnership Returns of Income, selected on the basis of size of income and assets at rates ranging from 2 percent to 100 percent; and (3) Forms 1120, 1120F, 1120L, 1120M, and 1120S, Corporation Income Tax Returns, selected at rates ranging from 2 percent to 100 percent on the basis of size of assets and net income. The returns were selected before audit. Tentative and amended returns were excluded from the samples, since another return for the same taxpayer could be sampled.

Sample Plan

For each type of return, a sample was selected from its computer stratified population. The return characteristics used for stratifying each population are indicated in tables 7A, 7B, and 7C, along with the strata limits and the number of returns in the population and sample per stratum. In all three tables, sets of monetary classes—the stratum limits—are listed beneath the characteristics which apply to them. For a return to fall in a particular stratum, both conditions on a line had to be satisfied.

Sampling rates were assigned with the objective of minimizing the coefficient of variation for estimates of important characteristics. In all areas, very large returns, shown in the tables as classes without upper limits, were sampled at a rate of 100 percent.

Randomly selected sets of ending digits of the Social Security number were used to select the Form 1040 sample where the prescribed sampling rate per stratum deter-

Table 7A.—PROPRIETORSHIPS: NUMBER OF FORM 1040 RETURNS IN THE POPULATION AND IN THE SAMPLE AND PRESCRIBED AND ACHIEVED SAMPLING RATES, 1970

Sample stratum	Number of returns		Sampling rates		Number of business returns[1]	
	Population	Sample	Prescribed	Achieved	Sample	Population[2]
	(1)	(2)	(3)	(4)	(5)	(6)
Total	74,443,851	276,040	-	-	135,086	9,080,863
Nonbusiness, total	65,558,583	142,586	-	-	1,693	201,026
Adjusted gross income or largest income item—						
Under $10,000	44,732,392	26,622	.0006	.0006	80	134,422
$10,000 under $15,000	12,588,908	19,067	.0015	.0015	41	27,070
$15,000 under $20,000	5,007,877	25,122	.0050	.0050	89	17,741
$20,000 under $50,000	2,935,652	23,236	.0080	.0079	131	16,551
$50,000 under $100,000	237,205	18,899	.0800	.0797	271	3,401
$100,000 under $200,000	44,701	17,792	.4000	.3984	503	1,263
$200,000 and over	11,848	11,848	1.0000	1.0000	578	578
Business, total	8,885,268	133,454	-	-	133,393	8,879,837
Adjusted gross income or largest source of income item— and business receipts—						
(Classes in thousand dollars)						
Under 10.... Under 20.....	4,176,691	16,624	.0040	.0040	16,608	4,172,594
10 under 15.. Under 50..... / Under 10..... 20 under 50....	2,272,682	18,126	.0080	.0080	18,122	2,272,136
15 under 20.. Under 100..... / Under 15..... 50 under 100...	1,099,212	17,550	.0160	.0160	17,545	1,098,843
20 under 30.. Under 250..... / Under 20..... 100 under 250..	779,727	17,093	.0220	.0219	17,086	779,463
30 under 50.. Under 500..... / Under 30..... 250 under 500..	357,563	15,672	.0440	.0438	15,670	357,589
50 under 100. Under 750..... / Under 50..... 500 under 750..	148,801	16,236	.1100	.1092	16,228	148,648
100 under 200 Under 1,000.... / Under 100.... 750 under 1,000	30,676	12,237	.4000	.3984	12,231	30,661
200 and over. Any amount..... / Under 200.... 1,000 and over.	19,916	19,916	1.0000	1.0000	19,903	19,903

[1] Data in these columns opposite the nonbusiness stub represent returns reclassified after the sampling stage as business returns; data opposite the business stub exclude returns subsequently reclassified as nonbusiness.
[2] Estimated by multiplying the number of sample proprietorship returns by the stratum weight.

mined the number of digits in each set. Employer identification number ending digits were used to select the Form 1065 and Form 1120 samples.

Duplicate returns and inactive patrnership and corporation returns (those returns reporting no income or deduction items) were included in the sample but excluded from tabulations.

Table 7B.—PARTNERSHIPS: NUMBER OF FORM 1065 RETURNS IN THE POPULATION AND IN THE SAMPLE AND PRESCRIBED AND ACHIEVED SAMPLING RATES, 1970

Sample stratum		Number of returns		Sampling rates	
		Population	Sample	Prescribed	Achieved
		(1)	(2)	(3)	(4)
Total		993,199	70,474	-	-
Gross receipts or total income/deficit—	and total assets—				
(Classes in thousand dollars)					
Both under 200	Under 250	852,572	19,288	.0225	.0226
Both under 200	250 under 500	26,403	1,926	.0750	.0729
Either 200 under 500 and both under 500	Under 500	52,543	8,086	.1500	.1538
Both under 500	500 and over	30,951	15,606	.5000	.5051
Either 500 and over	Any amount	24,767	24,767	1.0000	1.0000

[1]Totals also include partnership returns sampled in 1970 under an earlier sampling plan.

Method of Estimation

The total number of returns per stratum was obtained from computer and manual counts of returns processed in the IRS Service Centers. Actual weights, rounded to two decimal places, were obtained by dividing the number of returns in each population stratum by the sample count for that stratum.

For proprietorships and partnerships, the actual weights were used to derive integer weighting factors that were applied to sample returns. For example, the actual weight of proprietorships (1040 business returns) with adjusted gross income or largest source of income $30,000 under $50,000 and business receipts under $500,000 was 22.82. Therefore 82 percent of the sample returns in this stratum received an integer weight of 23 and 18 percent, an integer weight of 22. For corporations, the actual weights were used to derive the estimates, which were then rounded to whole numbers at a later stage of processing.

Differences between the prescribed and achieved sampling rates occurred for the following reasons:

(1) Not all returns designated for the sample were found, even after followup.

Table 7C.—CORPORATIONS: NUMBER OF RETURNS IN THE POPULATION AND IN THE SAMPLE AND PRESCRIBED AND ACHIEVED SAMPLING RATES, 1970

Sample class defined by—			Number of returns		Sampling rates	
Total assets	AND	Net income or deficit	Filed	In sample	Prescribed	Achieved
			(1)	(2)	(3)	(4)
Total			1,757,380	113,150	-	-
Form 1120, total			1,483,978	96,276	-	-
Under $50,000		Under $25,000	630,720	12,985	.02	.0206
$50,000 under $100,000		Under $50,000:				
Under $50,000		$25,000 under $50,000:				
		Filed before January 1972	216,511	6,515	.03	.0301
		Filed after December 1971	11,914	470	.04	.0394
$100,000 under $250,000		Under $100,000	283,975	14,477	.05	.0510
Under $100,000		$50,000 under $100,000				
$250,000 under $500,000		Under $250,000	152,211	9,435	.06	.0620
Under $250,000		$100,000 under $250,000				
$500,000 under $1,000,000		Under $500,000:				
Under $500,000		$250,000 under $500,000:				
		Filed before January 1972	82,178	5,841	.07	.0711
		Filed after December 1971	4,617	394	.10	.0853
$1,000,000 under $5,000,000		Under $750,000:				
Under $1,000,000		$500,000 under $750,000:				
		Filed before January 1972	65,191	19,959	.30	.3062
		Filed after December 1971	4,309	686	.15	.1592
$5,000,000 under $10,000,000		Under $1,000,000:				
Under $5,000,000		$750,000 under $1,000,000:				
		Filed before January 1972	11,097	4,672	.40	.4210
		Filed after December 1971	792	379	.50	.4785
$10,000,000 or more		Any amount	20,463	20,463	1.00	1.0000
Under $10,000,000		$1,000,000 or more				
Forms 1120L, 1120M, and 1120-F:						
Any amount		Any amount	4,706	4,706	1.00	1.0000
Form 1120S, total			268,696	12,168	-	-
Under $1,000,000[1]		N/A[1]	17,706	348	.02	.0197
Under $50,000		Under $25,000	120,351	2,594	.02	.0216
$50,000 under $100,000		Under $50,000	49,445	1,431	.03	.0289
Under $50,000		$25,000 under $50,000				
$100,000 under $250,000		Under $100,000:				
Under $100,000		$50,000 under $100,000:				
		Filed before January 1972	47,377	2,202	.05	.0465
		Filed after December 1971	2,097	78	.04	.0372
$250,000 under $500,000		Under $250,000:				
Under $250,000		$100,000 under $250,000:				
		Filed before January 1972	19,468	1,073	.06	.0551
		Filed after December 1971	838	47	.07	.0561
$500,000 under $1,000,000		Under $500,000:				
Under $500,000		$250,000 under $500,000:				
		Filed before January 1972	7,264	521	.07	.0717
		Filed after December 1971	343	67	.20	.1953
$1,000,000 or more[1]		Any amount	3,807	3,807	1.00	1.0000
Under $1,000,000		$500,000 or more				

[1]Form 1120S returns sampled before January 1, 1971, were selected based on total assets alone, and only two size classes were used: under $1,000,000 and $1,000,000 or more.

(2) Social security and employer identification numbers used for selection of the sample were not distributed equally throughout each region of the United States, and

(3) If the characteristics of the return varied considerably from the criteria of the assigned sampling group, then the return was reassigned to another sample class; however, none of the returns was reassigned to a sample group with a larger weight than that in which it originally fell.

Table 7D.—PROPRIETORSHIPS: COEFFICIENT OF VARIATION BY THE ESTIMATED NUMBER OF RETURNS, 1970

Estimated number of returns	Coefficient of variation (Percent)
2,000 and under	[1]
3,000	28.9
5,000	22.4
7,000	18.9
10,000	15.8
15,000	12.9
20,000	11.2
25,000	10.0
30,000	9.2
40,000	7.9
50,000	7.1
75,000	5.8
100,000	5.0
250,000	3.2
500,000	2.2
750,000	1.8
1,000,000	1.6
2,000,000	1.1
4,000,000	0.7

[1]Sample too small to yield reliable estimate of sampling variability.

Table 7E.—PARTNERSHIPS: COEFFICIENT OF VARIATION BY THE ESTIMATED NUMBER OF RETURNS, BY SIZE OF BUSINESS RECEIPTS, 1970

Estimated number of returns	Size of business receipts		
	Under $200,000	$200,000 under $500,000	$500,000 or more
	(1)	(2)	(3)
100	[1]	23.5	No sampling variability since all returns are in sample
200	34.9	16.6	
500	22.1	10.5	
750	18.0	8.6	
900	16.4	7.8	
1,000	15.6	7.4	
3,000	9.0	4.3	
5,000	7.0	3.3	
7,000	5.9	2.8	
10,000	4.9	2.4	
13,000	4.3	2.1	
15,000	4.0	1.9	
20,000	3.5	1.7	
40,000	2.5	1.2	
50,000	2.2	1.1	
100,000	1.6	0.7	
200,000	1.1	0.5	
500,000	0.7	0.3	
900,000	0.5	0.2	

[1]Sample too small to yield a reliable estimate of sampling variability.

Sampling Variability

The coefficient of variation (CV) is the standard deviation of the estimate expressed as a percent of the estimate. The standard deviation when added to and subtracted from the estimate provides the computed upper and lower limits within which approximately two out of three estimates derived from similarly selected samples would be expected to fall. Coefficients of variation of selected estimates for each industry class for proprietorships and partnerships are shown in tables 7.1 and 7.2. Similar tables for corporations will appear in *Statistics of Income—1970, Corporation Income Tax Returns.*

"Upper limit" coefficient of variation estimates based on a special formula are shown in tables 7D, 7E, and 7F for frequency estimates in general. Since CV's for estimates in this report were computed only for industry classes, tables 7D-7F can be used to obtain some measure of variability for estimated frequencies in tables where the classification is not by industry. However, the percent variabilities of these tables are somewhat higher than would have resulted had the required formulas been used. (The first column in table 7E can be used for partnership data not classified by size of business receipts.)

Table 7F.—CORPORATIONS: COEFFICIENT OF VARIATION BY THE ESTIMATED NUMBER OF RETURNS, 1970

Estimated number of returns	Coefficient of variation (Percent)
400 and under	[1]
500	31.6
700	26.7
1,000	22.3
1,200	20.4
1,500	18.2
1,800	16.7
2,000	15.8
2,500	14.1
4,000	11.2
5,000	10.0
7,000	8.4
10,000	7.1
15,000	5.8
20,000	5.0
40,000	3.5
50,000	3.2
75,000	2.6
100,000	2.2
150,000	1.8
200,000	1.6
400,000	1.1
500,000	1.0
1,000,000	0.7

[1]Sample too small to yield a reliable estimate of sampling variability.

Table 7.1—PROPRIETORSHIPS: COEFFICIENT OF VARIATION OF SELECTED ESTIMATES, BY INDUSTRY

Industry	Coefficient of variation (Percent)						
	Number of businesses	Business receipts	Depreciation	Payroll	Interest paid	Taxes paid deduction	Net profit (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All industries	0.09	0.32	0.55	0.61	0.85	0.56	0.46
Agriculture, forestry, and fishery	0.63	0.98	0.95	1.58	1.30	1.16	2.54
Farms	0.66	1.02	0.97	1.58	1.32	1.19	2.87
Field crop farms	1.34	1.65	1.80	2.59	2.38	2.11	2.90
Fruit, tree nut, and vegetable farms	3.50	4.27	4.34	5.48	6.04	5.03	31.88
Livestock farms	1.00	1.41	1.31	1.83	1.75	1.60	4.69
Animal specialty farms	5.21	11.67	7.01	14.05	12.44	11.93	7.32
Other farms	3.21	7.06	5.33	9.17	7.19	6.44	11.91
Agricultural services and hunting and trapping	3.58	3.81	5.22	6.13	7.92	5.51	5.36
Miscellaneous agricultural services	9.31	9.02	11.83	16.33	14.79	13.50	14.21
Offices of veterinarians and animal hospitals	8.08	6.61	8.63	8.38	15.02	8.69	6.51
Other animal husbandry services	6.50	7.94	10.83	15.83	20.46	13.14	25.35
Horticultural services	5.80	6.97	8.52	9.58	12.77	9.44	7.53
Hunting and trapping, and game propagation	33.44	(*)	(*)	(*)	(*)	(*)	(*)
Forestry	12.04	19.75	24.26	32.52	25.66	(*)	(*)
Fishery	7.69	10.44	10.77	16.87	20.76	12.42	14.69
Mining	4.57	3.95	4.27	8.80	6.91	4.30	(*)
Metal mining	21.91	(*)	32.57	(*)	(*)	30.34	(*)
Coal mining	28.38	13.09	14.42	18.29	20.86	17.47	16.86
Crude petroleum and natural gas	4.84	4.27	4.33	11.62	7.42	4.45	33.23
Quarrying and mining, not elsewhere classified	20.07	16.26	19.86	20.20	21.31	18.74	20.32
Contract construction	1.57	1.59	2.52	2.05	3.16	2.08	1.73
General contractors	3.27	2.83	4.35	3.46	4.93	3.39	3.42
Building construction	3.59	3.25	4.70	3.98	5.86	3.91	3.76
Heavy construction, except buildings	11.49	6.77	10.44	8.50	12.98	9.12	11.22
General contractors not allocable	10.82	7.80	10.42	9.40	12.06	10.31	12.13
Special trade contractors	1.86	1.93	3.18	2.63	4.06	2.69	2.07
Plumbing, heating, and air conditioning	4.67	4.26	5.67	5.39	7.80	5.30	4.77
Painting, paperhanging, and decorating	4.84	5.36	8.31	7.58	11.97	9.12	5.36
Electrical work	5.91	5.39	6.87	6.63	9.10	6.62	6.31
Masonry, stonework, and plastering	6.24	6.07	8.27	7.82	11.56	8.36	6.63
Carpentering and flooring	3.78	4.64	6.41	8.09	15.18	7.92	4.49
Roofing and sheet metal work	8.28	8.05	11.13	10.92	17.28	11.16	8.96
Concrete work	10.81	9.47	12.15	11.15	16.55	11.62	11.28
Water well drilling	15.04	14.02	19.21	20.77	22.46	18.41	18.76
Miscellaneous special trade contractors	4.82	5.12	6.49	6.71	7.88	6.77	5.82
Contractors not allocable	7.84	8.37	14.52	12.91	17.51	13.55	9.61
Manufacturing	3.07	2.73	4.29	3.46	4.50	3.39	3.80
Food and kindred products	12.10	9.39	10.45	9.94	15.04	9.38	13.96
Textile mill products	27.55	22.10	28.28	27.79	(*)	30.46	31.56
Apparel and other textile products	13.37	9.79	15.69	13.14	21.70	13.42	12.77
Lumber and wood products, except furniture	7.60	5.47	8.28	6.94	8.69	6.98	10.71
Furniture and fixtures	14.89	13.99	14.81	17.08	21.73	19.25	19.38
Printing, publishing, and allied industries	6.66	7.11	9.61	9.22	12.38	10.00	8.99
Chemicals and allied products	18.77	18.74	20.97	24.05	33.27	20.87	23.78
Leather and leather products	28.84	28.79	(*)	(*)	(*)	(*)	34.85
Stone, clay, and glass products	11.85	12.28	15.08	13.92	16.85	14.35	20.71
Primary metal industries	(*)	25.48	28.67	30.22	29.99	28.71	(*)
Fabricated metal products	12.13	11.01	15.41	13.47	18.45	12.73	14.00
Machinery, except electrical	7.56	7.00	8.27	9.63	10.88	8.78	8.11
Electrical machinery, equipment, and supplies	18.34	21.29	25.57	26.93	(*)	30.51	(*)
Transportation equipment	18.83	17.58	20.33	22.00	28.39	18.62	(*)
Manufacturing, not elsewhere classified	8.11	9.16	11.98	12.12	14.41	11.72	10.79
Manufacturing not allocable	30.07	22.37	(*)	33.05	31.90	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	2.39	2.45	3.15	3.96	3.87	3.22	3.48
Local and highway passenger transit	6.36	7.88	10.30	12.95	13.29	11.08	8.56
Taxicabs	8.35	10.41	11.41	19.85	19.16	14.58	11.07
Other	9.68	12.05	14.83	16.15	17.95	16.63	13.47
Trucking and warehousing	2.88	2.87	3.58	4.72	4.39	3.63	4.18
Trucking, local and long distance	2.91	2.90	3.61	4.79	4.45	3.67	4.25
Public warehousing and motor freight terminals	20.99	18.57	20.15	25.90	23.34	25.58	22.88
Water transportation	11.63	13.50	13.22	19.92	18.72	18.02	26.72
Air transportation	15.71	17.75	20.35	25.19	21.34	22.97	(*)
Pipeline transportation	-	-	-	-	-	-	-
Transportation services	12.52	9.30	18.80	16.48	15.64	11.52	14.79
Arrangement of transportation, except travel agencies	26.02	22.61	33.78	32.13	5.04	8.01	23.80
Travel agencies	15.84	12.55	24.62	21.42	24.63	24.30	21.45
Other transportation services	29.88	13.93	(*)	(*)	(*)	(*)	(*)
Communication	21.52	23.06	27.29	26.54	30.50	28.79	(*)
Electric, gas, and sanitary services	10.56	11.12	13.27	14.72	20.28	13.17	12.44
Wholesale and retail trade	0.73	0.62	1.01	0.95	1.40	1.05	0.95
Wholesale trade	2.09	1.44	2.44	2.77	3.70	3.45	2.12
Motor vehicles and automotive equipment	7.60	5.74	9.29	9.07	10.79	8.27	7.43
Drugs, chemicals, and allied products	11.89	11.40	18.31	18.49	22.77	13.78	14.86
Piece goods, notions, and apparel	9.91	8.10	12.93	21.88	17.96	14.99	8.78
Groceries and related products	5.15	3.19	4.82	4.64	7.86	4.07	4.87
Farm product raw materials	9.38	3.40	6.86	15.41	9.15	6.89	13.95
Electrical goods	12.40	10.20	14.83	25.27	16.57	15.26	17.32
Hardware, and plumbing and heating equipment	13.10	10.57	12.30	14.60	22.20	17.46	12.01
Machinery, equipment, and supplies	6.93	5.95	9.13	8.62	11.34	10.24	7.03
Alcoholic beverages	14.89	8.08	11.85	8.76	19.18	18.27	11.70
Lumber and construction materials	12.31	7.66	14.62	14.97	15.12	13.31	12.08
Wholesale trade, not elsewhere classified	3.64	2.75	4.53	4.47	7.47	6.35	3.67
Wholesale trade not allocable	6.37	6.10	8.62	18.71	13.98	18.44	6.50

Footnote at end of table.

Table 7.1—PROPRIETORSHIPS: COEFFICIENT OF VARIATION OF SELECTED ESTIMATES, BY INDUSTRY—Continued

Industry	Coefficient of variation (Percent)						
	Number of businesses	Business receipts	Depreciation	Payroll	Interest paid	Taxes paid deduction	Net profit (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Wholesale and retail trade--Continued							
Retail trade	0.81	0.72	1.13	1.03	1.52	1.11	1.09
Building materials, hardware, and farm equipment	4.57	3.49	4.82	4.81	5.92	5.03	5.53
Building materials dealers	7.65	5.99	7.86	8.64	9.95	8.39	8.59
Hardware stores	6.95	6.08	8.69	8.02	11.01	8.33	8.78
Farm equipment dealers	9.44	6.10	8.05	7.22	9.36	9.08	12.33
General merchandise stores	2.02	2.96	5.30	5.33	7.82	4.76	4.77
Mail order houses	12.85	19.71	30.58	31.94	29.38	33.32	(*)
Automatic merchandising machine operators	8.70	11.01	12.62	18.12	24.49	14.35	19.67
Direct selling establishments	2.33	4.47	7.28	14.38	11.53	11.77	8.61
Variety and other general merchandise stores	4.81	4.13	5.47	6.12	8.74	5.65	5.74
Food stores	2.32	1.83	2.47	2.74	3.31	2.55	2.60
Grocery stores	2.61	2.01	2.62	2.97	3.53	2.78	2.92
Meat and fish markets	8.68	6.98	9.29	8.85	16.26	12.02	8.36
Fruit stores and vegetable markets	13.79	12.55	16.57	17.73	31.59	21.06	16.81
Candy, nut, and confectionery stores	13.27	13.33	16.82	20.99	26.94	16.57	18.74
Retail bakeries	9.82	8.98	12.05	10.58	18.18	11.05	10.86
Dairy products and other food stores	13.63	12.05	17.45	15.10	24.09	16.71	14.99
Automotive dealers and service stations	1.81	1.43	2.17	1.83	2.85	2.64	2.09
Motor vehicle dealers	5.20	2.83	5.04	4.46	4.08	4.64	6.29
Tire, battery, and accessory dealers	8.02	6.75	9.16	8.24	10.98	8.87	7.99
Gasoline service stations	2.08	1.80	2.53	2.11	4.35	3.33	2.33
Other automotive dealers	7.23	5.61	8.81	10.08	8.50	8.04	11.98
Apparel and accessory stores	4.53	3.90	5.37	5.07	7.43	5.34	5.13
Women's ready-to-wear and accessory stores, and fur shops	7.44	6.50	8.79	7.86	11.54	8.96	8.63
Other apparel and accessory stores	5.72	4.89	6.80	6.57	9.58	6.65	6.36
Furniture, home furnishings, and equipment	3.90	3.32	4.42	4.42	6.04	4.52	4.68
Furniture stores	6.84	5.56	7.33	7.74	9.81	7.78	7.97
Home furnishings and equipment stores, except appliances	8.11	7.68	9.08	10.02	13.13	9.94	9.96
Household appliance, radio, TV, and music stores	5.87	4.95	6.91	6.33	9.12	6.52	7.11
Eating and drinking places	2.17	1.98	2.55	2.48	3.76	2.35	2.94
Eating places	2.68	2.42	3.09	2.87	4.62	2.94	3.64
Drinking places	3.80	3.53	4.55	4.93	6.52	3.94	5.04
Drug and proprietary stores	5.32	4.75	5.91	5.53	8.83	6.10	5.06
Liquor stores	5.30	4.35	6.25	6.35	8.87	5.65	5.61
Antique and secondhand stores	6.26	7.70	11.72	16.75	14.41	10.49	18.83
Sporting goods stores and bicycle shops	7.53	7.52	12.08	10.42	13.59	12.14	12.93
Jewelry stores	9.32	8.37	11.00	11.56	15.44	11.07	10.13
Fuel and ice dealers	9.55	7.99	12.46	10.60	14.53	13.68	10.30
Florists	8.12	7.64	8.88	9.14	14.81	10.45	9.92
Cigar stores and stands	21.23	18.70	32.88	32.81	(*)	30.32	22.30
Newsstands	16.38	16.09	26.97	21.56	33.95	23.20	22.83
Retail trade, not elsewhere classified	3.43	3.33	4.77	4.90	6.64	4.81	5.11
Retail trade not allocable	8.97	10.67	13.40	17.60	20.28	16.95	19.07
Wholesale and retail trade not allocable	7.57	8.08	12.43	14.39	16.47	13.89	12.45
Finance, insurance, and real estate	1.58	1.83	3.38	4.26	3.93	3.76	2.20
Finance	6.47	8.23	18.00	13.79	16.70	16.80	12.21
Banking	29.38	(*)	22.06	(*)	17.93	(*)	(*)
Credit agencies other than banks	12.99	12.82	31.53	23.35	16.51	33.66	31.70
Security and commodity brokers, dealers, exchanges, and services	7.58	9.75	22.29	16.34	26.41	19.45	14.07
Security brokers, dealers, and flotation companies	8.88	7.28	27.68	14.39	28.34	24.27	16.35
Commodity contracts brokers and dealers, security and commodity exchanges, and allied services	14.40	26.79	34.28	(*)	27.12	25.29	27.40
Insurance agents, brokers, and service	2.84	2.92	9.57	5.53	9.32	5.14	3.45
Real estate	2.05	2.45	3.53	6.89	4.22	4.44	2.89
Operators, except developers, and lessors of buildings	8.77	6.48	6.99	10.85	6.42	7.76	32.05
Lessors of real property other than buildings	8.76	16.96	13.32	(*)	21.84	20.05	(*)
Agents, brokers, and managers	2.40	2.80	4.57	7.90	7.94	6.91	3.11
Title abstract companies	31.96	26.57	(*)	(*)	(*)	(*)	27.69
Subdividers and developers	12.26	13.60	20.26	27.73	15.26	19.13	27.84
Operative builders	9.91	8.15	12.19	18.86	10.59	11.26	15.39
Combinations of real estate, insurance, loans, and law offices	6.95	7.65	10.43	11.87	18.04	12.32	7.29
Services	0.68	0.72	1.29	1.32	2.31	1.35	0.69
Hotels, rooming houses, camps, and other lodgings	4.16	4.31	4.67	5.90	5.78	4.81	13.49
Hotels	15.09	12.43	14.20	14.43	17.52	14.21	(*)
Tourist courts and motels	6.44	6.06	6.43	7.48	7.76	6.52	18.96
Trailer parks and camps	7.08	8.20	8.73	13.57	10.82	9.47	27.46
Other lodging places	10.36	13.25	13.96	24.23	18.41	16.09	23.37
Personal services	1.81	2.21	3.12	3.39	5.01	2.96	2.43
Coin-operated laundries and dry cleaning	7.00	7.71	8.58	12.44	12.69	9.77	13.97
Other laundries and dry cleaning plants	5.88	5.72	7.03	7.31	10.67	7.07	7.00
Photographic studios	7.51	8.97	8.90	14.54	15.68	13.05	12.15
Beauty shops	2.89	3.72	4.54	5.14	8.57	4.76	4.04
Barber shops	4.21	4.95	8.18	10.40	14.08	7.80	4.97
Shoe repair shops, shoe shine parlors, and hat cleaning shops	10.67	12.64	25.82	22.83	24.03	15.52	14.54
Funeral service and crematories	8.37	6.78	7.71	8.99	10.57	8.20	6.97
Garment pressing, alteration, and repair	13.66	18.64	22.58	30.42	(*)	24.42	19.16
Other personal services	6.26	11.08	22.68	23.72	31.84	18.98	10.87
Business services	2.15	2.79	4.79	5.73	6.75	4.94	2.94
Advertising	8.78	9.54	13.00	15.75	25.61	21.32	10.59
Services to buildings	5.44	7.10	8.86	10.93	13.35	11.01	7.37
Consulting services	3.66	4.58	6.94	12.66	13.37	10.08	4.71
Other business services	3.15	4.04	6.59	7.93	9.26	6.46	4.74
Automobile parking, repair, and services	3.43	3.66	6.09	5.07	6.82	4.53	4.63
Automobile parking	22.23	22.30	23.74	24.53	(*)	25.70	25.31
Top and body repair shops	7.61	7.49	9.04	9.67	12.84	9.50	8.88
General repair shops	4.92	5.37	6.53	7.67	10.57	6.63	6.20
Tire, paint, and other repair shops	10.91	10.49	12.27	13.45	21.39	13.75	13.52
Other automobile services, except repair	7.97	9.11	10.91	14.46	12.16	11.14	24.93

Footnote at end of table.

Table 7.1—PROPRIETORSHIPS: COEFFICIENT OF VARIATION OF SELECTED ESTIMATES, BY INDUSTRY—Continued

Industry	Coefficient of variation (Percent)						
	Number of businesses	Business receipts	Depreciation	Payroll	Interest paid	Taxes paid deduction	Net profit (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Services—Continued							
Repair services, except automobile	3.05	4.05	5.02	7.24	8.87	5.81	4.60
Radio and TV repair shops	6.87	8.72	10.61	15.92	19.48	11.76	10.75
Electrical repair shops, except radio and TV	8.07	10.69	11.28	21.03	18.68	14.45	11.63
Reupholstery and furniture repair	9.20	11.23	12.79	18.32	24.38	14.62	13.15
Other repair services, except automobile	4.19	5.68	7.19	9.85	12.64	8.41	6.31
Motion pictures	12.17	12.89	15.80	17.29	30.05	18.79	28.33
Production, distribution, and related services	14.81	16.91	18.19	24.44	34.68	25.82	(*)
Theaters	21.27	18.90	25.93	22.01	(*)	21.47	(*)
Amusement and recreation services, except motion pictures	3.13	4.18	4.73	7.86	10.46	6.99	14.82
Theatrical producers, bands, orchestras, and entertainers	5.35	7.18	9.45	17.66	17.50	16.51	8.66
Bowling alleys and billiard and pool parlors	14.23	15.17	18.64	20.82	27.30	19.58	25.11
Other amusement and recreation services	4.04	5.40	5.46	8.65	12.49	8.01	(*)
Medical and health services	1.61	1.00	1.73	1.58	3.64	1.78	0.92
Offices of physicians and surgeons	1.59	1.21	1.82	1.68	4.40	1.85	1.11
Offices of dentists and dental surgeons	2.84	2.10	3.71	2.64	5.74	2.84	2.01
Offices of osteopathic physicians	10.44	7.85	10.42	10.44	21.68	14.43	7.53
Offices of chiropractors	10.61	9.13	11.67	15.49	16.59	16.67	9.14
Hospitals	(*)	19.77	(*)	19.21	(*)	26.58	29.57
Medical laboratories	20.52	14.64	18.04	18.10	(*)	21.13	18.56
Dental laboratories	13.88	12.57	18.62	18.15	29.46	17.78	12.31
Sanatoria, and convalescent and rest homes	11.19	8.04	10.07	9.30	13.81	9.22	12.52
Registered and practical nurses	5.85	7.83	23.56	(*)	(*)	22.37	7.84
Other medical services	5.68	5.18	7.48	8.08	15.65	8.51	5.07
Legal services	2.55	2.17	3.49	3.72	11.84	3.90	2.09
Educational services	3.87	6.83	7.59	12.28	13.67	15.77	7.13
Engineering services	5.08	6.18	9.19	10.39	14.48	10.03	5.97
Architectural services	7.39	6.82	10.46	9.40	14.60	9.87	7.22
Certified public accountants	6.24	6.37	10.12	9.76	16.06	9.84	5.94
Other accounting, auditing, and bookkeeping services	3.58	5.34	7.42	9.90	22.77	15.57	5.08
Other services	3.04	4.38	7.02	13.36	16.41	11.19	4.83
Nature of business not allocable	6.66	8.73	15.39	16.72	16.93	17.02	10.65

(*) Over 35 percent.
NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 7.2—PARTNERSHIPS: COEFFICIENT OF VARIATION OF SELECTED ESTIMATES, BY INDUSTRY

Industry	Coefficient of variation (Percent)						
	Number of partnerships	Total receipts	Depreciation	Payroll	Interest paid	Taxes paid deduction	Net profit (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All industries	0.15	0.46	1.03	0.57	1.39	1.16	1.59
Agriculture, forestry, and fishery	1.70	3.65	2.92	4.26	3.80	3.37	6.40
Farms	1.81	4.22	3.05	4.92	3.99	3.59	7.01
Field crop farms	3.45	6.49	5.73	8.72	6.37	5.62	10.39
Fruit, tree nut, and vegetable farms	5.88	8.62	7.53	10.29	8.81	10.63	33.15
Livestock farms	2.62	6.54	4.32	7.47	6.22	5.13	10.53
Animal specialty farms	15.79	(*)	18.77	(*)	21.77	28.66	(*)
Other farms	7.77	12.29	13.29	16.30	14.40	14.11	25.31
Agricultural services and hunting and trapping	6.20	4.08	12.48	7.34	7.50	7.46	17.33
Miscellaneous agricultural services	10.46	5.41	11.44	9.50	10.56	11.39	16.47
Offices of veterinarians and animal hospitals	16.82	17.10	23.15	18.68	34.01	18.10	18.49
Other animal husbandry services	11.67	5.89	31.37	13.82	10.53	13.98	(*)
Horticultural services	13.23	14.06	16.93	20.04	29.26	19.09	20.62
Hunting and trapping, and game propagation	(*)	(*)	(*)	-	(*)	(*)	(*)
Forestry	18.44	25.31	33.00	28.16	23.07	30.63	(*)
Fishery	16.60	14.95	18.75	14.57	24.63	18.84	27.88
Mining	5.15	3.37	4.18	4.62	10.00	8.39	27.11
Metal mining	27.41	4.52	7.64	21.02	7.90	6.97	(*)
Coal mining	19.19	4.84	8.83	6.60	9.58	8.18	9.89
Crude petroleum and natural gas	5.76	4.85	5.46	8.00	12.36	11.46	23.85
Quarrying and mining, not elsewhere classified	17.28	6.84	10.36	9.48	8.37	9.90	(*)
Contract construction	2.67	1.38	2.52	1.88	3.89	2.44	3.09
General contractors	4.48	1.38	2.94	1.92	4.66	3.23	4.27
Building construction	5.03	1.95	4.56	3.16	5.21	4.50	5.32
Heavy construction, except buildings	14.40	3.01	9.22	3.34	15.25	7.14	11.61
General contractors not allocable	13.73	1.91	2.42	2.44	6.86	5.57	9.10
Special trade contractors	3.37	3.02	4.64	3.29	6.77	3.67	4.33
Plumbing, heating, and air conditioning	7.90	7.44	9.46	8.02	15.96	8.85	9.39
Painting, paperhanging, and decorating	9.33	9.82	13.51	11.12	33.55	11.62	12.45
Electrical work	13.92	6.64	11.47	5.51	17.79	8.37	9.91
Masonry, stonework, and plastering	9.28	7.91	12.13	8.75	15.63	11.02	11.02
Carpentering and flooring	9.82	11.80	15.54	16.65	27.62	14.75	13.66
Roofing and sheet metal work	13.17	11.46	13.93	11.33	19.55	12.85	14.48
Concrete work	16.42	11.87	14.49	12.12	14.60	11.64	22.43
Water well drilling	20.02	20.44	21.78	25.70	29.80	28.99	26.62
Miscellaneous special trade contractors	7.36	6.00	9.00	7.69	11.61	7.24	11.84
Contractors not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	3.54	1.67	2.53	2.33	2.31	3.08	4.02
Food and kindred products	11.25	2.78	5.69	3.78	7.27	5.24	7.77
Textile mill products	25.97	3.97	8.98	6.47	5.83	7.37	9.49
Apparel and other textile products	13.15	4.48	8.82	6.97	7.48	8.50	8.20
Lumber and wood products, except furniture	8.82	4.39	7.63	5.76	3.03	7.23	21.49
Furniture and fixtures	16.13	11.93	15.66	14.58	7.90	15.35	18.69
Printing, publishing, and allied industries	8.90	6.21	9.77	6.90	14.73	7.08	9.51
Chemicals and allied products	27.74	3.92	1.00	8.53	3.03	8.82	31.71
Leather and leather products	33.23	16.29	29.56	26.13	17.55	30.95	(*)
Stone, clay, and glass products	17.73	14.81	13.15	14.59	30.10	29.72	15.58
Primary metal industries	29.91	6.32	2.54	11.14	7.58	9.06	12.99
Fabricated metal products	13.75	6.08	9.61	6.54	10.58	6.90	11.73
Machinery, except electrical	10.72	8.97	12.16	10.83	12.31	10.78	13.96
Electrical machinery, equipment, and supplies	20.85	7.70	17.46	12.80	26.68	13.89	(*)
Transportation equipment	20.99	14.75	15.27	10.40	16.75	18.94	(*)
Manufacturing, not elsewhere classified	10.74	6.31	11.21	7.00	10.94	6.76	11.51
Manufacturing not allocable	(*)	25.62	(*)	9.29	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	4.86	3.64	5.97	4.67	6.30	4.90	9.54
Local transportation	21.00	22.55	20.09	28.25	27.03	30.07	28.72
Taxicabs	27.54	28.01	26.37	(*)	(*)	31.10	(*)
Other	32.64	(*)	30.99	(*)	(*)	(*)	(*)
Trucking and warehousing	5.91	5.16	7.75	5.87	8.93	6.18	8.88
Trucking, local and long distance	6.19	5.61	8.22	6.23	9.74	6.47	9.39
Public warehousing and motor freight terminals	19.68	13.23	19.12	17.46	22.30	20.80	27.24
Water transportation	21.86	6.10	13.90	2.22	14.62	25.37	20.92
Air transportation	29.52	24.49	(*)	21.34	(*)	32.44	(*)
Pipeline transportation	-	-	-	-	-	-	-
Transportation services	17.01	5.86	14.41	15.86	13.58	4.09	(*)
Arrangement of transportation, except travel agencies	(*)	18.36	20.59	(*)	9.35	1.35	21.57
Travel agencies	18.50	8.14	21.46	20.01	(*)	18.03	(*)
Other transportation services	(*)	7.45	15.12	18.69	14.08	31.06	24.52
Communication	33.03	16.90	17.64	18.69	21.93	25.63	(*)
Electric, gas, and sanitary services	16.79	11.19	12.93	14.34	7.35	16.03	14.99
Wholesale and retail trade	1.19	0.70	1.49	1.25	1.66	1.26	1.54
Wholesale trade	3.15	0.97	2.91	3.08	3.01	1.95	3.05
Motor vehicles and automotive equipment	10.69	6.08	11.85	7.50	11.77	9.66	10.85
Drugs, chemicals, and allied products	20.73	8.05	13.51	17.86	11.31	19.77	17.86
Piece goods, notions, and apparel	15.66	4.14	11.06	6.54	9.89	12.53	16.89
Groceries and related products	6.95	1.87	5.60	3.27	5.95	4.22	6.21
Farm product raw materials	10.23	1.05	4.14	4.48	8.05	4.25	8.62
Electrical goods	24.22	6.56	10.19	8.76	6.27	9.39	15.68
Hardware, and plumbing and heating equipment	19.35	6.81	11.06	9.62	9.91	8.68	9.23
Machinery, equipment, and supplies	11.10	4.99	10.86	7.30	5.46	8.21	12.41
Alcoholic beverages	16.14	2.93	6.67	2.31	6.19	2.55	5.32
Lumber and construction materials	15.57	4.81	14.44	9.66	11.00	12.91	17.23
Wholesale trade, not elsewhere classified	5.34	2.39	6.08	9.20	6.40	3.38	5.43
Wholesale trade not allocable	(*)	9.43	5.04	29.11	7.18	(*)	27.69

Footnotes at end of table.

Table 7.2—PARTNERSHIPS: COEFFICIENT OF VARIATION OF SELECTED ESTIMATES, BY INDUSTRY—Continued

Industry	Coefficient of variation (Percent)						
	Number of partnerships	Total receipts	Depreciation	Payroll	Interest paid	Taxes paid deduction	Net profit (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Wholesale and retail trade—Continued							
Retail trade	1.33	0.96	1.76	1.35	2.00	1.54	1.82
Building materials, hardware, and farm equipment	5.46	3.29	5.61	3.98	6.61	4.95	7.78
Building materials dealers	8.84	5.26	8.98	5.99	11.59	7.57	9.11
Hardware stores	9.46	7.55	10.93	8.77	15.48	9.52	10.38
Farm equipment dealers	9.79	4.78	8.10	6.06	7.59	6.48	(*)
General merchandise stores	6.04	4.45	8.18	6.04	9.64	5.79	7.01
Mail order houses	25.57	16.74	(*)	22.03	(*)	25.42	29.68
Automatic merchandising machine operators	13.96	10.64	14.90	11.60	23.52	12.54	27.85
Direct selling establishments	(*)	34.11	(*)	17.84	(*)	24.20	(*)
Variety and other general merchandise stores	7.07	5.01	8.53	6.71	10.72	6.70	7.23
Food stores	3.51	2.11	3.31	3.03	5.82	3.21	3.57
Grocery stores	4.00	2.25	3.44	2.98	6.26	3.50	3.73
Meat and fish markets	12.67	9.48	13.74	10.26	18.89	11.87	12.66
Fruit stores and vegetable markets	23.57	18.25	23.22	25.73	27.94	19.99	24.47
Candy, nut, and confectionery stores	29.41	29.08	(*)	(*)	(*)	23.88	(*)
Retail bakeries	13.84	13.55	15.51	14.26	24.35	17.12	17.40
Dairy products and other food stores	16.09	10.19	14.55	11.95	23.64	13.32	19.94
Automotive dealers and service stations	3.07	1.94	3.92	2.27	2.74	3.29	4.03
Motor vehicle dealers	6.23	2.37	4.30	2.36	2.63	5.20	8.91
Tire, battery, and accessory dealers	9.37	7.28	10.53	9.03	14.83	10.47	11.71
Gasoline service stations	4.09	3.47	6.29	3.83	8.45	4.61	4.89
Other automotive dealers	10.67	6.71	14.97	8.44	8.48	11.02	24.81
Apparel and accessory stores	5.94	4.55	5.75	4.71	8.80	6.37	6.27
Women's ready-to-wear and accessory stores, and fur shops	10.43	8.13	10.23	8.84	15.80	10.93	10.12
Other apparel and accessory stores	7.27	5.50	6.94	5.51	10.50	7.85	7.86
Furniture, home furnishings, and equipment	5.66	4.11	6.49	4.75	7.40	5.77	6.88
Furniture stores	8.66	5.20	9.18	5.24	9.08	7.86	10.21
Home furnishings and equipment stores, except appliances	13.48	11.81	17.24	14.74	22.86	17.30	18.44
Household appliance, radio, TV, and music stores	9.04	7.81	10.87	10.03	14.30	9.75	10.82
Eating and drinking places	3.42	3.67	4.67	4.02	6.16	4.41	5.67
Eating places	4.16	4.33	5.56	4.59	6.79	5.41	6.92
Drinking places	6.14	7.01	8.62	8.26	13.21	7.64	9.92
Drug and proprietary stores	8.04	5.74	8.59	6.21	14.47	7.53	7.67
Liquor stores	8.58	5.55	10.05	6.80	16.04	7.79	7.62
Antique and secondhand stores	12.61	17.69	17.48	28.95	21.62	18.88	33.14
Sporting goods stores and bicycle shops	15.13	12.72	18.11	15.80	27.62	16.00	(*)
Jewelry stores	16.02	14.88	16.78	16.66	22.50	17.34	17.64
Fuel and ice dealers	16.68	11.02	15.18	10.99	12.56	11.21	18.25
Florists	13.95	13.94	16.08	15.71	22.94	18.69	20.07
Cigar stores and stands	(*)	24.31	22.10	7.76	6.52	22.53	(*)
Newsstands	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade, not elsewhere classified	5.01	4.18	6.71	5.39	9.85	6.75	8.15
Retail trade not allocable	(*)	32.49	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade not allocable	26.79	25.44	(*)	34.36	(*)	(*)	(*)
Finance, insurance, and real estate	0.88	1.27	1.80	1.20	1.74	2.14	29.73
Finance	7.18	0.96	2.71	0.53	0.61	1.44	6.38
Banking	(*)	10.66	18.55	6.54	1.89	11.10	25.86
Credit agencies other than banks	12.33	12.10	20.57	19.70	7.70	13.83	16.63
Security and commodity brokers, dealers, exchanges, and services	8.77	0.76	2.48	0.35	0.49	1.43	7.14
Security underwriting syndicates	1.32	0.06	-	-	-	-	0.08
Security brokers, dealers, and flotation companies	11.16	0.69	1.89	0.32	0.49	1.43	9.25
Commodity contracts brokers and dealers, security and commodity exchanges, and allied services	30.45	8.30	24.84	3.77	4.13	9.35	(*)
Holding and investment companies	2.28	4.58	9.21	11.35	4.42	5.11	(*)
Investment clubs	4.74	(*)	(*)	(*)	27.40	25.93	(*)
Common trust funds	12.61	7.63	-	-	(*)	20.02	8.17
Other holding and investment companies	2.70	5.32	9.31	11.38	4.49	5.20	33.80
Insurance agents, brokers, and service	6.60	3.93	11.39	7.23	13.96	5.85	6.93
Real estate	1.09	1.65	1.84	2.67	2.00	2.32	8.93
Operators, except developers, and lessors of buildings	1.24	2.02	1.82	2.67	2.17	2.46	7.77
Lessors of real property other than buildings	4.20	10.95	32.82	20.15	9.73	13.67	(*)
Agents, brokers, and managers	5.67	6.22	8.17	14.16	8.71	8.03	21.05
Title abstract companies	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Subdividers and developers	5.95	2.29	4.22	4.17	4.49	3.42	29.57
Operative builders	16.71	7.16	13.01	19.66	10.37	9.83	(*)
Combinations of real estate, insurance, loans, and law offices	21.62	25.36	19.18	26.33	18.45	22.58	30.64
Services	1.34	1.03	1.80	0.96	2.13	1.28	1.55
Hotels, rooming houses, camps, and other lodgings	5.10	3.25	4.59	3.17	3.50	3.76	(*)
Hotels	12.09	4.96	5.50	4.60	4.53	6.63	(*)
Tourist courts and motels	7.67	4.67	4.46	4.57	4.53	5.52	20.43
Trailer parks and camps	9.50	11.01	18.21	16.30	11.61	9.97	(*)
Other lodging places	18.35	16.04	13.19	18.66	16.92	12.18	(*)
Personal services	3.73	4.61	6.53	5.95	8.82	5.43	6.14
Coin-operated laundries and dry cleaning	10.19	15.55	14.61	22.47	16.26	16.40	20.92
Other laundries and dry cleaning plants	8.24	8.15	10.19	9.36	14.74	9.46	13.45
Photographic studios	17.07	19.33	23.04	24.01	(*)	23.06	27.13
Beauty shops	7.27	10.41	17.71	13.14	22.76	13.17	15.22
Barber shops	9.05	11.94	17.25	21.11	(*)	18.10	12.37
Shoe repair shops, shoe shine parlors, and hat cleaning shops	30.80	(*)	(*)	(*)	(*)	(*)	(*)
Funeral service and crematories	12.64	11.27	13.38	13.05	20.94	12.27	13.04
Garment pressing, alteration, and repair	23.89	33.44	33.01	(*)	(*)	(*)	(*)
Other personal services	23.35	25.64	(*)	22.19	(*)	20.35	(*)
Business services	4.17	4.10	3.27	6.57	4.56	6.25	17.15
Advertising	17.13	14.88	21.86	21.94	20.32	19.26	31.46
Services to buildings	13.55	17.63	28.35	19.70	25.59	19.00	25.97
Consulting services	11.86	11.56	34.87	14.45	(*)	20.20	20.19
Other business services	4.95	4.66	3.33	8.45	3.73	7.44	(*)

Footnotes at end of table.

Table 7.2—PARTNERSHIPS: COEFFICIENT OF VARIATION OF SELECTED ESTIMATES, BY INDUSTRY—Continued

Industry	Coefficient of variation (Percent)						
	Number of partnerships	Total receipts	Depreciation	Payroll	Interest paid	Taxes paid deduction	Net profit (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Services—Continued							
Automobile parking, repair, and services	4.70	5.64	7.60	7.72	9.93	6.99	9.17
Automobile parking	18.76	14.11	19.49	16.33	26.79	18.24	(*)
Top and body repair shops	11.54	13.59	16.83	16.60	(*)	17.36	16.70
General repair shops	7.06	8.54	11.11	12.84	17.11	12.17	10.95
Tire, paint, and other repair shops	18.00	20.48	24.69	25.72	(*)	24.79	22.78
Other automobile services, except repair	9.59	11.84	10.38	15.47	12.91	13.09	(*)
Repair services, except automobile	6.91	14.04	11.97	12.58	14.67	11.56	11.69
Radio and TV repair shops	18.10	21.69	34.53	31.65	26.96	27.93	29.69
Electrical repair shops, except radio and TV	17.51	17.34	23.40	24.38	32.69	21.30	26.10
Reupholstery and furniture repair	16.69	21.37	30.94	29.49	(*)	31.79	22.63
Other repair services, except automobile	9.64	22.38	16.08	18.20	21.67	16.88	17.33
Motion pictures	13.64	12.01	11.83	14.59	18.15	11.27	(*)
Production, distribution, and related services	21.65	19.56	10.47	33.74	27.56	10.29	(*)
Theaters	17.57	11.66	24.31	12.15	17.62	13.85	15.13
Amusement and recreation services, except motion pictures	5.90	5.36	7.99	5.27	9.76	7.29	23.26
Theatrical producers, bands, orchestras, and entertainers	13.39	7.27	22.51	5.02	(*)	6.59	30.99
Bowling alleys and billiard and pool parlors	15.55	17.20	20.23	18.71	24.33	16.08	34.87
Other amusement and recreation services	7.27	6.76	8.59	6.70	10.12	9.35	(*)
Medical and health services	3.69	2.41	4.43	2.18	6.22	2.53	3.14
Offices of physicians and surgeons	4.48	2.87	5.67	2.77	11.13	3.26	3.47
Offices of dentists and dental surgeons	12.35	11.99	17.12	12.20	28.67	13.02	13.50
Offices of osteopathic physicians	(*)	32.16	(*)	34.70	(*)	(*)	32.20
Offices of chiropractors	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Hospitals	25.41	3.61	7.76	3.45	11.23	4.97	15.80
Medical laboratories	18.59	11.83	20.71	10.22	29.21	14.06	16.04
Dental laboratories	24.17	25.87	(*)	31.62	(*)	31.66	29.30
Sanatoria, and convalescent and rest homes	14.27	6.47	10.74	6.44	9.89	6.42	26.75
Registered and practical nurses	-	-	-	-	-	-	-
Other medical services	13.42	14.43	18.64	12.53	30.46	13.33	14.05
Legal services	3.71	2.06	3.23	1.80	10.43	2.36	2.26
Educational services	13.13	17.85	26.26	20.99	31.33	20.81	(*)
Engineering services	10.70	3.86	8.95	3.80	12.40	4.37	10.89
Architectural services	9.54	4.93	9.90	4.91	18.74	5.80	8.23
Certified public accountants	6.87	2.83	6.13	2.07	4.41	2.51	4.38
Other accounting, auditing, and bookkeeping services	11.26	6.20	14.81	4.41	17.17	5.67	9.68
Other services	13.01	14.25	(*)	15.31	(*)	19.45	30.24
Nature of business not allocable	9.73	10.35	(*)	20.36	19.50	14.28	21.84

(*) Over 35 percent.
NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

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Form **1040** US Department of the Treasury / Internal Revenue Service

Individual Income Tax Return

1970

For the year January 1–December 31, 1970, or other taxable year beginning ..... , 1970, ending ..... , 19....

Please print or type

First name and initial (If joint return, use first names and middle initials of both) | Last name | Your social security number

Present home address (Number and street or rural route) | Spouse's social security number

City, town or post office, State and ZIP code | Occupation: Yours / Spouse's

Please attach Copy B of Form W-2 to back

Filing Status—check only one:

1 ☐ Single; 2 ☐ Married filing jointly (even if only one had income)

3 ☐ Married filing separately and spouse is also filing. If this item checked give spouse's social security number in space above and enter first name here ▶

4 ☐ Unmarried Head of Household

5 ☐ Surviving widow(er) with dependent child

6 ☐ Married filing separately and spouse is not filing

Exemptions — Regular / 65 or over / Blind — Enter number of boxes checked ▶

7 Yourself . . . . . ☐ ☐ ☐

8 Spouse (applies only if item 2 or 6 is checked) ☐ ☐ ☐

9 First names of your dependent children who lived with you _____ Enter number ▶

10 Number of other dependents (from line 34) . . . ▶

11 Total exemptions claimed . . . . . ▶

Income

12 Wages, salaries, tips, etc. (Attach Forms W-2 to back. If unavailable, attach explanation) . | 12

13a Dividends (see pages 5 and 9 of instr.) $ 13b Less exclusion $ Balance ▶ | 13c

(Also list in Part I of Schedule B, if gross dividends and other distributions are over $100)

14 Interest. Enter total here (also list in Part II of Schedule B, if total is over $100) . | 14

15 Income other than wages, dividends, and interest (from line 40) . | 15

16 Total (add lines 12, 13c, 14 and 15) . | 16

17 Adjustments to income (such as "sick pay," moving expense, etc. from line 45) . | 17

18 Adjusted gross income (subtract line 17 from line 16) . | 18

- See page 2 of instructions for rules under which the IRS will figure your tax and surcharge.
- If you do not itemize deductions and line 18 is under $10,000, find tax in Tables. Enter tax on line 19.
- If you itemize deductions or line 18 is $10,000 or more, go to line 46 to figure tax.

Tax and Surcharge

19 Tax (Check if from: Tax Tables 1-15 ☐, Tax Rate Schedule X, Y, or Z ☐, Schedule D ☐, or Schedule G ☐) | 19

20 Tax surcharge. See Tax Surcharge Tables A, B and C in instructions. (If you claim retirement income credit, use Schedule R to figure surcharge.) . | 20

21 Total (add lines 19 and 20) . | 21

Please attach Check or Money Order here

Payments and Credits

22 Total credits (from line 55) . | 22

23 Income tax (subtract line 22 from line 21) . | 23

24 Other taxes (from line 61) . | 24

25 Total (add lines 23 and 24) . | 25

26 Total Federal income tax withheld (attach Forms W-2 to back) . | 26

27 1970 Estimated tax payments (include 1969 overpayment allowed as a credit) | 27

28 Other payments (from line 65) . | 28

Make check or money order payable to Internal Revenue Service.

Bal. Due or Refund

29 Total (add lines 26, 27, and 28) . | 29

30 If line 25 is larger than line 29, enter BALANCE DUE. Pay in full with return . . ▶ | 30

31 If line 29 is larger than line 25, enter OVERPAYMENT . . . . . ▶ | 31

32 Line 31 to be: (a) Credited on 1971 estimated tax ▶ $; (b) Refunded ▶ $

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete.

Sign here

Your signature — Date

Spouse's signature (if filing jointly, BOTH must sign even if only one had income)

Signature of preparer other than taxpayer, based on all information of which he has any knowledge. — Date

Address

16—81168-1

Page 2 Form 1040 (1970) — Attach Copy B of Form W-2 here. ▶

Foreign Accounts (check appropriate box) ▶ Did you, at any time during the taxable year, have any interest in or signature or other authority over a bank, securities, or other financial account in a foreign country (except in a U.S. military banking facility operated by a U.S. financial institution)? . . . . . ☐ Yes ☐ No.
If "Yes," attach Form 4683. (For definitions, see Form 4683.)

PART I.—Additional Exemptions (Complete only for other dependents claimed on line 10)

33 (a) NAME	(b) Relationship	(c) Months lived in your home. If born or died during year write "B" or "D"	(d) Did dependent have income of $625 or more?	(e) Amount YOU furnished for dependent's support, if 100% write "ALL"	(f) Amount furnished by OTHERS including dependent.
				$	$

34 Total number of dependents listed above. Enter here and on line 10 . . . . . ▶

PART II.—Income other than Wages, Dividends, and Interest

35 Business income (or loss) (attach Schedule C) . | 35

36 Sale or exchange of property (attach Schedule D) . | 36

37 Pensions and annuities, rents and royalties, partnerships, estates or trusts, etc. (attach Schedule E) . | 37

38 Farm income (or loss) (attach Schedule F) . | 38

39 Miscellaneous income (state nature and source) _____ | 39

40 Total (add lines 35, 36, 37, 38, and 39). Enter here and on line 15 . . . . . ▶ | 40

PART III.—Adjustments to Income

41 "Sick pay" if included in line 12 (attach Form 2440 or other required statement) . | 41

42 Moving expense (attach Form 3903) . | 42

43 Employee business expense (attach Form 2106 or other statement) . | 43

44 Payments as a self-employed person to a retirement plan, etc. (attach Form 2950SE) . | 44

45 Total adjustments (add lines 41, 42, 43, and 44). Enter here and on line 17 . . . . . ▶ | 45

PART IV.—Tax Computation

46 Adjusted gross income (from line 18) . | 46

47 (a) If you itemize deductions, enter total from Schedule A, line 22
(b) If you do not itemize deductions, and line 46 is $10,000 or more, enter $1,000 ($500 if married and filing separately) | 47

48 Subtract line 47 from line 46 . | 48

49 Multiply total number of exemptions claimed on line 11, by $625 . | 49

50 Taxable income. Subtract line 49 from line 48. (Figure your tax on this amount by using Tax Rate Schedule X, Y, or Z unless the alternative tax or income averaging is applicable.) Enter tax on line 51 | 50

51 Tax. Enter here and on line 19 . . . . . ▶ | 51

PART V.—Credits

52 Retirement income credit (attach Schedule R) . | 52

53 Investment credit (attach Form 3468) . | 53

54 Foreign tax credit (attach Form 1116) . | 54

55 Total credits (add lines 52, 53, and 54). Enter here and on line 22 . . . . . ▶ | 55

PART VI.—Other Taxes

56 Self-employment tax (attach Schedule SE) . | 56

57 Tax from recomputing prior-year investment credit (attach Form 4255) . | 57

58 Minimum tax. See instructions on page 7. Check here ☐, if Form 4625 is attached . | 58

59 Social security tax on unreported tip income (attach Form 4137) . | 59

60 Uncollected employee social security tax on tips (from Forms W-2) . | 60

61 Total (add lines 56, 57, 58, 59, and 60). Enter here and on line 24 . . . . . ▶ | 61

PART VII.—Other Payments

62 Excess F.I.C.A. tax withheld (two or more employers—see instructions on page 7) . | 62

63 Credit for Federal tax on gasoline, special fuels, and lubricating oil (attach Form 4136) . | 63

64 Regulated Investment Company Credit (attach Form 2439) . | 64

65 Total (add lines 62, 63, and 64). Enter here and on line 28 . . . . . ▶ | 65

☆☆☆☆ U.S. GOVERNMENT PRINTING OFFICE: 1970—O-398-203 (E.I. 13-5568295)

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Form 1040 Instructions

Where to Get Forms

As far as practical, we mail forms and schedules directly to you based on what you filed the preceding year. Many people will need only Form 1040. Schedules and forms that may be required in addition to Form 1040 include the following, which you may obtain from an Internal Revenue Service office, and at many banks and post offices:

Schedule A for itemized deductions;

Schedule B for gross dividends and other distributions on stock in excess of $100, and interest income in excess of $100;

Schedule C for income from a personally owned business;

Schedule D for income from the sale or exchange of property;

Schedule E for income from pensions, annuities, rents, royalties, partnerships, estates, trusts, etc.;

Schedule F for income from farming;

Schedule G for income averaging;

Schedule R for retirement income credit;

Schedule SE for reporting net earnings from self-employment; and

Form 4136, Computation of Credit for Federal Tax on Gasoline, Special Fuels, and Lubricating Oil.

Some specialized forms available only at Internal Revenue Service offices are:

Form 1310, Statement of Claimant to Refund Due—Deceased Taxpayer;

Form 2106, Employee Business Expenses;

Form 2120, Multiple Support Declaration;

Form 2210, Underpayment of Estimated Tax by Individuals;

Form 2440, Sick-Pay Exclusion;

Form 2441, Expenses for Care of Children and Certain Other Dependents;

Form 3468, Computation of Investment Credit;

Form 3903, Moving Expense Adjustment;

Form 4137, Computation of Social Security Tax on Unreported Tip Income;

Form 4625, Computation of Minimum Tax; and

Form 4683, U.S. Information Return on Foreign Bank and Other Financial Account(s).

Publication 17, Your Federal Income Tax, and Publication 334, Tax Guide for Small Business (1971 editions), may be purchased for 75 cents per copy from either the Superintendent of Documents, Washington, D.C. 20402; or from the District Director.

You may also obtain other publications referred to in these instructions free from the District Director.

Who Must File

You must file a return if:

(1) You are **Single, an unmarried Head of Household, or Surviving Widow(er) with a dependent child;** and your income was **$1,700** or more **($2,300** if 65 or over).

(2) You are a **married person entitled to file jointly** and your combined (husband's and wife's) income is **$2,300** or more **($2,900** if either you or your spouse is 65 or over, **$3,500** if both 65 or over), provided:

(a) You and your spouse had the same household as your home at the close of the taxable year.

(b) No other person is entitled to claim an exemption for you or your spouse, and

(c) Your spouse does not file a separate return, or

(3) You are not covered under (1) or (2) above and you had income of **$600** or more.

You must also file a return and pay any tax due if you have net earnings from self-employment of $400 or more. **See Schedule SE.**

These rules apply to all citizens or residents of the United States, including minors. However, a citizen of the United States entitled to the benefits of section 931 (relating to income from sources within possessions of the United States) must file a return if he had income of $600 or more.

Where to File.—With the Internal Revenue Service Center for your region. Use envelope mailed to you or see addresses below.

Addresses of Internal Revenue Offices

If your legal residence or principal place of business is in ▼	Use this mailing address ▼
Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155
Alabama, Florida, Georgia, Mississippi, North Carolina, South Carolina, Tennessee	Internal Revenue Service Center 4800 Buford Highway Chamblee, Georgia 30006
Indiana, Kentucky, Michigan, Ohio, West Virginia	Internal Revenue Service Center Cincinnati, Ohio 45298
Arkansas, Colorado, Kansas, Louisiana, New Mexico, Oklahoma, Texas, Wyoming	Internal Revenue Service Center 3651 S. Interregional Highway Austin, Texas 78740
Alaska, Arizona, California, Hawaii, Idaho, Montana, Nevada, Oregon, Utah, Washington	Internal Revenue Service Center 1160 West 1200 South Street Ogden, Utah 84405
Illinois, Iowa, Minnesota, Missouri, Nebraska, North Dakota, South Dakota, Wisconsin	Internal Revenue Service Center 2306 E. Bannister Road Kansas City, Missouri 64170
Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, Vermont	Internal Revenue Service Center 310 Lowell Street Andover, Mass. 01812
If you are located in: ▼	**Use this address** ▼
Panama Canal Zone, American Samoa, Guam	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155
Puerto Rico (or if excluding income under section 933) Virgin Islands: Non-permanent residents	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155
Virgin Islands: Permanent residents	Department of Finance, Tax Division Charlotte Amalie, St. Thomas, Virgin Islands 00801

U.S. citizens with foreign addresses (except A.P.O. and F.P.O.) and those excluding income under sec. 911 or 931, file with the Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155.

When to File.—As soon as possible after January 1, but not later than April 15.

How to Pay.—Make check or money order payable to "Internal Revenue Service" for full amount on line 30. Write your social security number on your check or money order. If line 30 is less than $1, do not pay.

Refund Under $1.—Will be refunded only upon written request.

Earned Income From Sources Outside the United States.—Income earned from sources outside the United States must be included to determine if you must file an income tax return, even though the income may be excludable. If you received such income, attach **Form 2555.**

Social Security Number.—If your social security number as shown on the label is incorrect or you did not receive a labeled return, enter your correct social security number in the space provided on the return. If you are married, also enter your spouse's number.

If you have no number, file application Form SS-5 with the local office of the Social Security Administration early enough to make certain you receive your social security card before the deadline for filing your return. If you do not receive your card in time, file your return when due and enter "Applied for" in the space provided for the number.

Members of Armed Forces.—A member of the Armed Forces should give his name, social security number, permanent home address, and serial number (if different from social security number).

Rounding Off to Whole Dollars.—The money items on your return and schedules may be shown in whole dollars. To do this, eliminate any amount less than 50 cents and increase any amount from 50 cents through 99 cents to the next higher dollar.

Deceased Taxpayers.—If a person died in 1970, or in 1971 before filing a return for 1970, the executor, administrator, or surviving wife (husband) must file a return for the decedent. An executor or administrator may elect to file a joint return with the surviving wife (husband). If an executor or administrator has not been appointed, the survivor may file a joint return and indicate in the signature area that she (he) is filing as surviving wife (husband).

Enter the date of death in the name and address area. If a refund is due, attach **Form 1310.**

Attachments to the Return.—Fill in all applicable items of income, adjustments, tax computation and deductions on the official return forms and schedules. If you need more space, attach statements following the format of the official forms and attach them in the same order. Also enter the totals shown on the supporting statements on the appropriate lines of the official forms.

How to Assemble Your Return.—

(1) Attach Forms W-2, if any, to back of Form 1040. (2) Attach required schedules in alphabetical order. (3) Attach required forms in numerical order.

Form W-2 Missing or Incorrect.—Only your employer can issue or correct a Form W-2. If you have not received a Form W-2 by January 31, or if Form W-2 is incorrect, contact your employer as soon as possible.

Signature and Verification.—Regardless of who prepares your return it is not valid unless you sign it. Both husband and wife must sign a joint return.

Any person(s), firm or corporation who prepares a taxpayer's return for compensation must also sign to verify the return. However, a verifying signature is not required if the return is prepared by a regular, full-time employee of the taxpayer, such as a clerk, secretary or bookkeeper. If a firm or corporation prepares the return, it should be signed in the name of the firm or corporation.

Instructions for Page 1 of Form 1040

Filing Status

Married Persons—Joint or Separate Returns

Advantages of a Joint Return.—Generally, it is advantageous for a married couple to file a joint return. This usually results in lower tax than filing separate returns.

How To Prepare a Joint Return.—You must include all income, exemptions and deductions of both husband and wife. In the return heading, list both names, including middle initials. (For example: "John F. and Mary L. Doe.") Both must sign the return unless husband is a serviceman serving in a combat zone, or in an area in direct support of such combat zone under conditions that qualify him for Hostile Fire Pay. In this instance, the wife should write in the space provided for her husband's signature that he is in military service in a "combat zone."

A husband and wife may file a joint return even though one of them had no income. They may also file a joint return even though they lived in different households. A joint return may not be filed if either husband or wife was a nonresident alien at any time during the taxable year.

When a joint return is filed, each assumes full legal responsibility for the entire tax, and if one fails to pay it, the other must.

How To Prepare a Separate Return.—A husband and wife may file separate returns if each had income of his own or if only one had income.

If you file a separate return, check the box on line 3 or line 6, whichever is applicable. If you checked the box on line 3, "Married filing separately and spouse is also filing a return," write wife's (husband's) first name in space provided and enter both social security numbers in spaces to right of name and address area.

Each should report his (her) own income, exemptions and deductions on his (her) separate return. In community property States, deductions resulting from payments made out of funds belonging jointly to husband and wife may be divided half and half. See **Publication 555,** Community Property and the Federal Income Tax.

If one itemizes and claims actual deductions, then both must do so. If one uses the percentage standard deduction, the other may not use the low income allowance which for a separate return is $100 plus $100 for each exemption claimed on line 11 but limited to $500.

If you checked the box on line 6, "Married filing separately and spouse is not filing a return," check the boxes on line 8, to claim the exemption(s) for your wife or husband, if applicable. (Enter in the name and address area only the name of the one having income.)

Certain Married Individuals Living Apart.—A married individual may be considered to be unmarried if:

(1) He (she) files a separate return;

(2) He (she) maintains as his (her) home a household which for more than one-half of the taxable year is the principal place of abode of his (her) son or daughter or stepson or stepdaughter for whom he (she) is entitled to a dependency deduction;

(3) He (she) furnishes more than one-half of the cost of maintaining the household; and

(4) His (her) spouse was not a member of that household during the entire taxable year.

Married individuals who meet these requirements are not subject to the $500 standard deduction limitation if married filing separately. Nor are they subject to the restrictions on the use of the itemized or standard deduction imposed on other married persons filing separately. Either or both may use "Unmarried Head of Household" rates if they qualify for this "unmarried" treatment.

If you qualify as a "certain married individual living apart," you should check the "Single" box on line 1 as your filing status unless you also qualify as "Unmarried Head of Household." In that case, check the "Unmarried Head of Household" box on line 4.

Marital Status.—If you are married at the end of your taxable year, you are considered married for the entire year. If you are divorced (and not remarried) or legally separated on or before the end of your taxable year, you are considered single for the entire year.

If your wife or husband died during the year, you are considered married for the entire year. Generally, a joint return may then be filed for the year. You may also be entitled to the benefits of joint return rates for the two years following the death of your husband or wife. (See "Widows and Widowers," under "Special Computations," below.)

Special Computations

Unmarried Head of Household.—The law provides special tax rates for any person who qualifies as a "Head of Household." (See Tax Rate Schedule Z and Tax Tables.) Only the following persons may qualify: (a) one who is unmarried (or legally separated) at the end of the taxable year, or (b) one who is married at the end of the year to a person who was a nonresident alien at any time during the taxable year. In addition, you must have furnished over half the cost of maintaining as your home a household which, during the entire year, except for temporary absence, was occupied as the principal place of abode and as a member of such household by (a) any related person other than your unmarried child or stepchild (see list on this page) for whom you are entitled to a deduction for an exemption, unless the deduction arises from a multiple support agreement, or (b) your unmarried child, grandchild, foster child, or stepchild, even though such child is not a dependent.

If you maintain a home for your father or mother, it need not be your residence.

Widows and Widowers.—Under certain conditions, a taxpayer whose husband (or wife) has died during either of her two preceding taxable years may compute her tax by including only her income, exemptions, and deductions, but otherwise computing the tax as if a joint return were being filed. (See Tax Rate Schedule Y and Tax Tables.) You may claim the exemption for the decedent only for the year of death.

The conditions are that the taxpayer: (a) has not remarried, (b) maintains as her home a household which is the principal place of abode of her child or stepchild for whom she is entitled to a deduction for an exemption, and (c) was entitled to file a joint return with her husband (or his wife) for the year of death.

Exemptions ($625 for Each Allowable Exemption)

Lines 7 and 8—You and Your Wife.—

For You.—As the taxpayer, you are always entitled to at least one exemption. If, at the end of your taxable year, you were either blind or 65 or over, you get two exemptions. If you were both blind and 65 or over, you get three exemptions. Be sure to check the appropriate boxes. Age and blindness are determined as of December 31, 1970, or the last day of your taxable year. Your age is determined on the day before your actual birthday. Thus, if your 65th birthday was on January 1, 1971, you get the additional exemption for age on your return for 1970.

For Your Wife (Husband).—An exemption is allowed for your wife (or husband) if you are filing a joint return. If you file a separate return, you may claim her exemptions only if she had no income and was not the dependent of another taxpayer. You are not entitled to an exemption for your wife on your return if she files a separate return for any reason. Otherwise, your wife's (husband's) exemptions are like your own—one, if she was neither blind nor 65 or over; two, if she was either blind or 65 or over; three, if she was both blind and 65 or over.

In Case of Death.—If your wife or husband died during 1970, the number of her or his exemptions is determined as of the date of death.

Proof of Blindness.—If totally blind, attach a statement to that effect to the return. If partially blind, attach a statement from a qualified physician or a registered optometrist that (a) central visual acuity did not exceed 20/200 in the better eye with correcting lenses, or (b) that the widest diameter of the visual field subtends an angle no greater than 20°.

Lines 9 and 10—Children, Other Dependents.—Enter on line 9 the first names and the total number of your dependent children who lived with you during 1970.

If you claim other dependents, complete columns (a) through (f) on page 2, line 33. If dependent died or was born during year, write in column (c) "D" for died or "B" for born. Enter on line 10 the total number of dependents shown on line 34.

Each dependent claimed must meet all of the following tests:

1. Income.—Received less than $625 income. (If the child was under 19 or was a full-time student, this limitation does not apply.)

2. Support.—Received more than half of his support from you (or from husband or wife if a joint return is filed). See "Definition of Support" on page 5.

3. Married Dependents.—Did not file a joint return with husband or wife.

4. Nationality.—Was either a citizen or resident of the United States or a resident of Canada, Mexico, the Republic of Panama or the Canal Zone; or was an alien child adopted by and living with a United States citizen abroad.

5. Relationship.—(a) Was related to you (or to husband or wife if a joint return is filed) in one of the following ways:

Child*	Stepbrother	Son-in-law
Stepchild	Stepsister	Daughter-in-law
Mother	Stepmother	The following if related by blood:
Father	Stepfather	
Grandparent	Mother-in-law	Uncle
	Father-in-law	Aunt
Brother	Brother-in-law	Nephew
Sister	Sister-in-law	Niece
Grandchild		

or (b) was a member of your household and had your home as his principal place of abode for the entire taxable year.

**Includes a child who is a member of your household if placed with you by an authorized placement agency for legal adoption or a foster child who is a member of your household for the entire year.*

Definition of Support.—Support includes food, shelter, clothing, medical and dental care, education, and the like. Generally, the amount of an item of support is the expense incurred by the one furnishing it. If an item of support is furnished in the form of property or lodging, the amount of support attributable to such item is its fair market value. In computing the amount of support, include amounts contributed by the dependent for his own support, including amounts ordinarily excludable from income. (For example, social security benefits.)

In figuring whether you provide more than half the support of your child who is a student, disregard amounts he received as scholarships.

Student Dependency and Exemption.—For rules, see **Publication 532,** Tax Information for Students and Parents.

Divorced or Separated Parents.—For rules, see Publication 501, Your Exemptions and Exemptions for Dependents.

Birth or Death of Dependent.—You can claim a full $625 exemption for a dependent who was born or died during the year if the tests for claiming an exemption for that dependent are met for the part of the year he lived.

Support by More Than One Taxpayer.—If two or more persons contributed toward the support of an individual and no one person contributed more than 50 percent, see **Form 2120,** Multiple Support Declaration.

Reporting Your Income

All income, in whatever form received, that is not specifically exempt must be included in your income tax return, even though it may be offset by adjustments or deductions. Examples are given below.

Examples of Income That Must Be Reported.—

Wages, salaries, bonuses, commissions, fees, tips, and gratuities.

Dividends.

Earnings (interest) from savings and loan associations, mutual savings banks, credit unions, etc.

Interest on tax refunds.

Interest on bank deposits, bonds, notes.

Interest on U.S. Savings Bonds.

Interest on arbitrage bonds issued after Oct. 9, 1969 by State and local governments.

Profits from business or profession.

Your share of profits from partnerships and small business corporations.

Pensions, annuities, endowments.

Supplemental annuities under Railroad Retirement Act (but not regular Railroad Retirement Act benefits).

Profits from sales or exchanges of real estate, securities, or other property.

Rents and royalties.

Your share of estate or trust income.

Employer unemployment benefits (S.U.B.).

Alimony, separate maintenance or support payments received from and deductible by your husband (wife).

Prizes and awards (contests, raffles, etc.).

Refunds of State and local taxes (principal amounts) if deducted in a prior year and resulted in tax benefits.

Examples of Income That Should Not Be Reported.—

Disability retirement payments and other benefits paid by the Veterans Administration.

Dividends on Veterans' Insurance.

Life insurance proceeds, upon death.

Workmen's compensation, insurance, damages, etc., for injury or sickness.

Interest on certain State and municipal bonds.

Federal social security benefits.

Gifts, inheritances, bequests.

Insurance reimbursements for excess of actual living expenses over normal living expenses resulting from damage to principal residence by fire or other casualty.

Line 12—Wages, Salaries, Tips, etc.—Report the full amount of wages, salaries, fees, commissions, tips, bonuses and other payments for your personal services that you receive from your employer, even though taxes and other amounts have been withheld. If an amount appears on Form W–2 in the box captioned "Other compensation paid in 1970," add this amount to the amount shown in the box captioned "Wages paid subject to withholding in 1970," and include the total with other payments reported on this line. Also include wages for which you did not receive a Form W–2. See instructions for line 43 for treatment of reimbursed employee business expenses.

Tips reported to your employer are included as wages on Form W–2. Tips not reported to your employer are to be included with other amounts on this line. **See Form 4137.** Also see lines 59 and 60.

Payment in Merchandise, etc.—If you are paid in whole or in part in merchandise, services, or other things of value, determine the fair market value of such items and include it in your wages.

Generally, a person who receives compensation in the form of property, such as stock that is subject to a restriction, must report as compensation the unrestricted value of the property at the time of its receipt unless his interest is subject to a substantial risk of forfeiture and is non-transferable. See **Publication 525,** Taxable Income and Nontaxable Income, for further details and irrevocable election to report the value of restricted property at time of receipt in order to get possible capital gain treatment at a later date.

Meals and Living Quarters.—Employees who, as a matter of choice, receive meals and lodging from their employers, whether or not designated as wages, must include the fair market value in income. However, if your meals are furnished at your place of employment for the convenience of your employer, or you are required to accept lodging at your place of employment as a condition of your employment, do not report the value of the meals or lodging.

Exclusions for Military Combat Pay.—An enlisted man may exclude all service compensation for each month he served in a combat zone, or in an area in direct support of such combat zone under conditions that qualified him for Hostile Fire Pay, and each month he was hospitalized as a result of such service.

For this purpose, service for any part of a month is considered a full month. A commissioned officer may exclude up to $500 a month of such compensation. Forms W–2 issued for 1970 by the Armed Forces ordinarily do not include these payments. If you have any doubt whether the amount shown on your Form W–2 includes the nontaxable amount, contact the pay office which issued the form. If the nontaxable portion was included on Form W–2, you will be issued a corrected Form W–2 or a certificate to support exclusion. If you get a certificate, deduct the amount shown on the certificate from the wages shown on Form W–2, include the difference in line 12, and attach the certificate to your return. If you are issued a corrected Form W–2, include in line 12 the amount shown on that form.

Line 13a—Dividends.—Enter total dividends received (gross dividends and other distributions on stock less the sum of capital gain distributions reportable on Schedule D and non-taxable distributions, if any). If over $100, also list in Schedule B, Part I.

Note: If you received capital gain distributions and Schedule D is not needed to report any other gains or losses or to compute the alternative tax, you need not file Schedule D. Instead, enter 50 percent of capital gain distributions on line 39, and identify the source as "50% of cap. gain dist."

Line 13b—Exclusion.—See "Dividends Exclusion" on page 9.

Line 14—Interest.—Include all interest actually received or credited to your account by a bank, savings and loan association, credit union, etc. Also include interest on tax refunds.

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Tax—Credits—Payments—

Line 19—Tax.—Find your tax in Tax Tables 1–15 if you do not itemize deductions and line 18 is under $10,000. Figure your tax using Tax Rate Schedule X, Y, or Z if you itemize deductions or if line 18 is $10,000 or more.

Should You Use the Standard Deduction or Should You Itemize Your Deductions?—It will probably be to your advantage to use the standard deduction if your answer to the following question is yes.

Are your actual deductions for charitable contributions, medical expenses, interest, taxes, etc., (see pages 7–9) less than the higher amount you come up with after figuring a. and b., below?

a. $200 ($100 if married, filing separately), plus $100 for each personal exemption, limited to $1,000 ($500 if married, filing separately); or
b. 10 percent of line 18, Form 1040, limited to $1,000 ($500 if married, filing separately).

If your answer to the above question is yes, and line 18, Form 1040, is less than $10,000, you get the standard deduction only by using Tax Tables 1 through 15 in the Form 1040 instructions to find your tax. If line 18 is $10,000 or more, you get the standard deduction by filling in line 47, Form 1040, according to instruction (b) on that line of the form.

If your answer to the above question is no, itemize your deductions. But you should also find your tax in Tax Tables 1 through 15 in the Form 1040 instructions, as well as compute your tax by itemizing your actual deductions if:

1. Line 18, Form 1040, is less than $10,000 and your itemized deductions are $1,100 or less; and
2. You are not married, filing separately.

You should then enter the lower of these two taxes on line 19, Form 1040.

Income Averaging.—If your income has increased substantially this year, it may be to your advantage to figure your tax before surcharge under the "averaging method." Obtain Schedule G from an Internal Revenue Service office for full details.

Alternative Tax.—It may be to your advantage to use the alternative tax if your net long-term capital gain exceeds your net short-term capital loss, or if you have a net long-term capital gain only. See Alternative Tax Computation on Schedule D.

Line 26—Federal Income Tax Withheld.—On this line include the total income tax withheld as shown on Forms W–2.

Line 27—Estimated Tax Payments.—If you and your spouse filed a joint declaration of estimated tax for 1970 but do not file a joint income tax return for the year, the total estimated tax paid may be claimed on the separate return of either spouse, or divided in any agreed amounts. In either event, the social security number of both persons should be entered on the separate returns.

If you and your spouse filed separate estimated tax declarations for 1970 and you elect to file a joint income tax return for the year, enter on this line the sum of the amounts paid on the separate declarations. Also enter the social security numbers of both persons in the spaces provided on Form 1040.

Follow the above instructions even if one spouse has died.

Penalty for Underpaying Your Tax During the Year.—Subtract the sum of lines 63 and 64 from line 29 and see if the result is less than 80 percent (66⅔ percent for farmers and fishermen) of an amount equal to the total tax on line 25 less the sum of lines 58, 59, 60 and 63. If so, you may be liable for a penalty unless one or more of the specific exceptions explained on Form 2210 applies to you. (Farmers and fishermen, see Form 2210F.) Attach this form or a statement to your return to support your computation of the penalty or to describe the specific exceptions you believe apply.

If you are liable for the penalty, show the amount in the bottom margin on page 1 of Form 1040, as "penalty-estimated tax" and increase line 30 or decrease line 31 accordingly.

Line 29.—If, as a beneficiary of a trust, you are entitled to a tax credit because of the "throwback" rule, write "throwback credit" and show the amount in the space to the left of the entry line. Also include it in the total for line 29.

Line 30—Balance Due.—

Penalty for Failure to Pay Tax.—Generally, individuals who fail to pay any balance of tax due by the due date for filing the return are subject to a penalty. The penalty is one-half percent of the unpaid tax for each month or fraction thereof until paid. This one-half percent penalty is not deductible. It is in addition to the interest of 6 percent on the unpaid amounts.

Line 32(a)—Overpayments Credited to 1971 Estimated Tax.—Amounts elected for credit to estimated tax will be applied to the account under the number shown on the return as "Your social security number," unless the return is accompanied by a statement requesting that the credit be applied to your spouse's account. This request should include your spouse's social security number, if not shown on the return.

Declarations of Estimated Tax

If you expect that your income tax and self-employment tax for 1971 will exceed by $40 or more the tax to be withheld from your wages, you may be required to file a declaration. For further details, contact an Internal Revenue Service Office.

Instructions for Page 2 of Form 1040

PART II.—Income Other than Wages, Dividends, and Interest

Line 39—Miscellaneous Income.—Report here certain types of income you cannot find a specific place for on your return or related schedules. Identify the source of income reported, and also report amounts received as alimony, separate maintenance, prizes and awards, as well as recoveries of bad debts and other items that reduced your tax in a prior year. Any refund of State income tax should also be entered here. The general rule is that a refund of State income tax is income to the taxpayer if a deduction resulting in a Federal tax benefit was taken for a prior year. Taxpayers using the cash basis report the refund in the year received. Taxpayers using the accrual basis report when the claim is allowed. If no claim is filed, report when the State notifies you of the overpayment.

You may also report certain capital gain distributions on this line. See "Line 13a—Dividends," on page 5.

Net Operating Loss.—If, in 1970, your business or profession lost money, or you had a casualty loss or a loss from the sale or other disposition of depreciable property or real property used in your trade or business, you can apply the losses against your 1970 income. If the losses exceed your income, the excess is a "net operating loss." Generally, it may be used to offset your income for the three years before and the five years after this year. The loss must be carried back to the third prior year and any remaining balance brought forward to each succeeding year. If a "carryback" entitles you to a refund, use **Form 1045** to claim a quick refund.

If you had a loss in a prior year which may be carried over to 1970, you should enter it as a "minus" figure under "Miscellaneous income" and attach your computation.

PART III.—Adjustments to Income

Line 41—Sick Pay Exclusion.—You should exclude from income amounts you received under a wage continuation plan for the period during which you were absent from work because of personal injuries or sickness. If both you and your employer contribute to the plan, you may exclude without limit any benefits attributable to your own contributions. However, there are certain limitations on the exclusion of the benefits attributable to your employer's contributions.

See **Form 2440** for limitations and how to figure your sick pay exclusion. Attach Form 2440 or a statement showing your computation, the period or periods of absence, regular weekly rate of pay, and whether hospitalized.

Line 42—Moving Expenses.—Employees, including new employees, and self-employed persons, including partners, may deduct certain moving expenses in full. These include transportation of household goods, personal effects, and members of the household, as well as meals and lodging while in transit. To a limited extent, they may also deduct expenses for travel, meals, and lodging for pre-move househunting trips; meals and lodging while in temporary quarters in the general location of the new job location for up to 30 days after obtaining employment; and the expenses incurred in selling, purchasing, or leasing their qualified residence.

See **Form 3903** and **Publication 521,** Tax Information on Moving Expenses, for full details.

You must include on line 12 amounts received as payment for or reimbursement of moving from one residence to another that is attributable to employment or self-employment. The amounts attributable to employment should appear on the Form W–2 your employer gives you.

Line 43—Employee Business Expenses (and Employer Payments).—

Deductible Expenses and Excess Payments.—You may deduct the expenses shown below to the extent they are not paid by your employer. If employer payments exceed the expenses, the excess must be reported as income on your return.

(a) Travel and Transportation.—Bus, taxi, plane, train, etc., fares or the cost of operating an automobile in connection with your duties as an employee.

(b) Meals and Lodging.—These are deductible if you are temporarily away on business at least overnight from the general area where your principal or regular business is located. You may not deduct the cost of meals on daily trips that do not require sleep or rest.

(c) Outside Salesman.—If you are an "outside salesman," you may generally deduct other expenses which are ordinary and necessary in performing your duties, such as selling expenses, stationery, and postage. An "outside salesman" is one engaged in full-time solicitation of business for his employer away from the employer's place of business. It is not one whose principal activities consist of service and delivery as, for example, a milk driver-salesman.

(d) Other Business Expenses.—If you itemize deductions on Schedule A, you may also deduct (under the heading "Miscellaneous deductions") business expenses other than those described above. Examples of such expenses are professional and union dues, and the cost of tools, materials, etc., not paid for by your employer.

Additional information.—If you claim a deduction for employee business expenses, you must submit the following information with your return (you may use **Form 2106** for this purpose):

(a) The total of all amounts received from or charged to your employer for business expenses,

(b) The amount of your business expenses broken down into broad categories, and

(c) The number of days away from home on business.

If you do not claim a deduction, you must attach the information unless you were required to make and did make to your employer an adequate accounting for your expenses. You have made the equivalent of an adequate accounting if you received an allowance not in excess of $25 a day, instead of subsistence; or a mileage allowance not in excess of 15 cents a mile; and have established the time, place, and business purpose of the travel. For higher rates in special cases, such as foreign travel, consult your District Director.

If you operate your own automobile for business purposes, you may deduct, in addition to parking fees and tolls, the cost of operation figured at a standard mileage rate of 12 cents a mile for the first 15,000 miles of business use, and 9 cents a mile for such use in excess of 15,000 miles, rather than deduct the actual expenses. Actual expenses include gasoline, oil, repairs, license tags, insurance and depreciation.

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Use of this simplified method is optional on a yearly basis. However, it cannot be used if depreciation has been claimed using a method other than straight line, or if additional first-year depreciation has been claimed.

Reporting Deductions and Excess Payments.—The expenses and payments are to be reported as follows:

(a) If the employer payments exceed the expenses, report the excess on line 39, under "Miscellaneous income."

(b) If the expenses exceed the payments, the excess expenses for travel and transportation, meals and lodging, and "outside salesman," may be deducted on line 43. If you itemize deductions, the unreimbursed portion of *Other business expenses* may be deducted on Schedule A, under "Miscellaneous deductions."

(c) If the expenses equaled the payments (or the expenses exceeded the payments but you do not wish to claim a deduction for the excess), write on the bottom margin of page 2, Form 1040, "Employer payments did not exceed employee business expenses."

Note: If your employer included the reimbursement on Form W–2, attach a statement containing the information asked for under the caption "Additional Information," on page 6, and include the total expense on line 43.

Line 44—Payments as a Self-employed Person to a Retirement Plan.—If you are self-employed and made contributions to a qualified pension, profit-sharing, annuity or bond purchase plan you are included in, see Form 2950SE.

PART V.—Credits

Line 52—Retirement Income Credit.—See instructions for Schedule R.

Line 53—Investment Credit.—See Form 3468 for exceptions and conditions under which the investment credit may continue to be taken.

Line 54.—Foreign Tax Credit.—You may claim credit for income tax payments to a foreign country or U.S. possession only if you itemize deductions. See Form 1116.

Note: For "Throwback Credit," see instruction for line 29 on page 6.

PART VI.—Other Taxes

Line 56 — Self-employment Tax. — Enter amount shown on line 9, Part III, Sch. SE.

Line 57—Tax from Recomputing Prior Year Investment Credit.—Enter the amount by which the credit taken in a prior year or years exceeds the credit as recomputed due to early disposition of property. Attach Form 4255.

Line 58—Minimum Tax.—Form 4625, Computation of Minimum Tax, must be filed if an individual has items of tax preference (accelerated depreciation, stock options, long-term capital gains, etc.) in excess of $15,000 even though there is no minimum tax due.

Lines 59 and 60—Tax on Tip Income.—If you failed to report tips to your employer, or if your wages were insufficient for him to withhold social security or railroad retirement tax, you must pay these taxes with your income tax return.

If you owe any such taxes on tips you reported to your employer, he will show the amount due on your Form W–2. Enter that amount on line 60.

For unreported tips subject to social security tax, attach Form 4137 and enter the tax on line 59. For tips taxable under railroad retirement; contact the nearest Railroad Retirement Board office. Include the tax on line 59 and write "RR tax on tips" in the space to the left of the entry space for line 59.

For income tax purposes, be sure all your tips are included in line 12, Form 1040.

PART VII.—Other Payments

Line 62—Excess Social Security Tax Withheld—Two or More Employers.—If you worked for two or more employers in 1970 and you received FICA wages totalling more than $7,800, you are entitled to claim the excess social security tax withheld as a credit against your income tax. If a joint return, separate computations must be made for you and your wife. Compute the credit as follows:

a. Add:
(1) Social security (FICA) tax withheld by all your employers from your wages as shown on all Forms W–2 for 1970..... $
(2) Uncollected employee tax on tips, if any, as shown on all Forms W–2 for 1970..... $
b. Total of (1) and (2)..... $
c. Subtract $374.40
d. Enter balance on Form 1040, line 62..... $

Note: If you worked for only one employer and he withheld more than $374.40 for social security tax, you cannot claim credit on Form 1040. Contact your employer for adjustment.

Excess Hospital Insurance Benefits Tax (Railroad Employees and Railroad Employee Representatives).—If in 1970 you received taxable RRTA compensation (exclusive of taxable compensation earned or deemed earned in a year prior to 1968) and you also received FICA (social security) wages and the total of the compensation and wages is more than $7,800, you are entitled to claim on line 62 any excess of that amount that was applied as payment for hospital insurance tax. To compute the excess, see Form 4469.

Line 63—Credit for Federal Taxes on Gasoline, Special Fuels, and Lubricating Oil.—Enter on this line any tax credit you are entitled to for (a) gasoline used (1) on a farm for farming purposes, (2) other than as fuel in a highway vehicle such as in a boat and other than as a fuel in noncommercial aircraft, or (3) in vehicles while used in furnishing certain public passenger land transportation service; (b) lubricating oil used other than in a highway motor vehicle; and (c) special fuels used after June 30, 1970 (1) on a farm for farming purposes; (2) in vehicles while used in certain public passenger land transportation service, and (3) for nontaxable uses. Attach Form 4136.

Line 64—Credit for Taxes Paid by Regulated Investment Companies.—Enter the credit on this line. Attach Copy B of Form 2439.

1970 Tax Rate Schedules

If you do not use one of the Tax Tables, figure your tax on the amount on line 50, Form 1040, by using the appropriate Tax Rate Schedule on this page. Enter tax on lines 19 and 51, Form 1040. **Also see Tax Surcharge Tables below for tax surcharge.**

Schedule X—Single Taxpayers and Married Persons Filing Separate Returns

If the amount on line 50, Form 1040 is: Enter on lines 19 and 51, Form 1040:

Not over $500.....14% of the amount on line 50.

Over—	But not over—		of excess over—
$500	$1,000	$70+15%	$500
$1,000	$1,500	$145+16%	$1,000
$1,500	$2,000	$225+17%	$1,500
$2,000	$4,000	$310+19%	$2,000
$4,000	$6,000	$690+22%	$4,000
$6,000	$8,000	$1,130+25%	$6,000
$8,000	$10,000	$1,630+28%	$8,000
$10,000	$12,000	$2,190+32%	$10,000
$12,000	$14,000	$2,830+36%	$12,000
$14,000	$16,000	$3,550+39%	$14,000
$16,000	$18,000	$4,330+42%	$16,000
$18,000	$20,000	$5,170+45%	$18,000
$20,000	$22,000	$6,070+48%	$20,000
$22,000	$26,000	$7,030+50%	$22,000
$26,000	$32,000	$9,030+53%	$26,000
$32,000	$38,000	$12,210+55%	$32,000
$38,000	$44,000	$15,510+58%	$38,000
$44,000	$50,000	$18,990+60%	$44,000
$50,000	$60,000	$22,590+62%	$50,000
$60,000	$70,000	$28,790+64%	$60,000
$70,000	$80,000	$35,190+66%	$70,000
$80,000	$90,000	$41,790+68%	$80,000
$90,000	$100,000	$48,590+69%	$90,000
$100,000	.....	$55,490+70%	$100,000

Schedule Y—Married Taxpayers Filing Joint Returns and Certain Widows and Widowers (See page 4)

If the amount on line 50, Form 1040 is: Enter on lines 19 and 51, Form 1040:

Not over $1,000.....14% of the amount on line 50.

Over—	But not over—		of excess over—
$1,000	$2,000	$140+15%	$1,000
$2,000	$3,000	$290+16%	$2,000
$3,000	$4,000	$450+17%	$3,000
$4,000	$8,000	$620+19%	$4,000
$8,000	$12,000	$1,380+22%	$8,000
$12,000	$16,000	$2,260+25%	$12,000
$16,000	$20,000	$3,260+28%	$16,000
$20,000	$24,000	$4,380+32%	$20,000
$24,000	$28,000	$5,660+36%	$24,000
$28,000	$32,000	$7,100+39%	$28,000
$32,000	$36,000	$8,660+42%	$32,000
$36,000	$40,000	$10,340+45%	$36,000
$40,000	$44,000	$12,140+48%	$40,000
$44,000	$52,000	$14,060+50%	$44,000
$52,000	$64,000	$18,060+53%	$52,000
$64,000	$76,000	$24,420+55%	$64,000
$76,000	$88,000	$31,020+58%	$76,000
$88,000	$100,000	$37,980+60%	$88,000
$100,000	$120,000	$45,180+62%	$100,000
$120,000	$140,000	$57,580+64%	$120,000
$140,000	$160,000	$70,380+66%	$140,000
$160,000	$180,000	$83,580+68%	$160,000
$180,000	$200,000	$97,180+69%	$180,000
$200,000	.....	$110,980+70%	$200,000

Schedule Z—Unmarried (or legally separated) Taxpayers Who Qualify as Heads of Household (See page 4)

If the amount on line 50, Form 1040 is: Enter on lines 19 and 51, Form 1040:

Not over $1,000....14% of the amount on line 50.

Over—	But not over—		of excess over—
$1,000	$2,000	$140+16%	$1,000
$2,000	$4,000	$300+18%	$2,000
$4,000	$6,000	$660+20%	$4,000
$6,000	$8,000	$1,060+22%	$6,000
$8,000	$10,000	$1,500+25%	$8,000
$10,000	$12,000	$2,000+27%	$10,000
$12,000	$14,000	$2,540+31%	$12,000
$14,000	$16,000	$3,160+32%	$14,000
$16,000	$18,000	$3,800+35%	$16,000
$18,000	$20,000	$4,500+36%	$18,000
$20,000	$22,000	$5,220+40%	$20,000
$22,000	$24,000	$6,020+41%	$22,000
$24,000	$26,000	$6,840+43%	$24,000
$26,000	$28,000	$7,700+45%	$26,000
$28,000	$32,000	$8,600+46%	$28,000
$32,000	$36,000	$10,440+48%	$32,000
$36,000	$38,000	$12,360+50%	$36,000
$38,000	$40,000	$13,360+52%	$38,000
$40,000	$44,000	$14,400+53%	$40,000
$44,000	$50,000	$16,520+55%	$44,000
$50,000	$52,000	$19,820+56%	$50,000
$52,000	$64,000	$20,940+58%	$52,000
$64,000	$70,000	$27,900+59%	$64,000
$70,000	$76,000	$31,440+61%	$70,000
$76,000	$80,000	$35,100+62%	$76,000
$80,000	$88,000	$37,580+63%	$80,000
$88,000	$100,000	$42,620+64%	$88,000
$100,000	$120,000	$50,300+66%	$100,000
$120,000	$140,000	$63,500+67%	$120,000
$140,000	$160,000	$76,900+68%	$140,000
$160,000	$180,000	$90,500+69%	$160,000
$180,000	.....	$104,300+70%	$180,000

1970 Tax Surcharge Tables

[1] **Your Tax**—Amount shown on line 19, Form 1040 (or line 11, Part I, Schedule R or line 16, Part II, Schedule R, whichever is applicable, if you claim the retirement income credit).

[2] Enter your Tax Surcharge on line 20, Form 1040 (and on line 12, Part I, Schedule R or on line 17, Part II, Schedule R, whichever is applicable, if you claim the retirement income credit).

TABLE A—Single Taxpayers and Married Persons Filing Separate Returns

If your tax [1] is at least:	But less than	Your tax surcharge [2] is:
0	$155	0
$155	175	$1
175	195	2
195	215	3
215	235	4
235	255	5
255	275	6
275	300	7
300	340	8
340	380	9
380	420	10
420	460	11
460	500	12
500	540	13
540	580	14
580	620	15
620	660	16
660	700	17
700	740	18
740	780	19
780	820	20
820	860	21
860	900	22
900	940	23
940	980	24
980	1,020	25
$1,020	$1,060	$26
1,060	1,100	27
1,100	1,140	28
1,140	1,180	29
1,180	1,220	30
1,220	1,260	31
1,260	1,300	32
1,300	1,340	33
1,340	1,380	34
1,380	1,420	35
1,420	1,460	36
1,460	1,500	37
1,500	1,540	38
1,540	1,580	39
1,580	1,620	40
1,620	1,660	41
1,660	1,700	42
1,700	1,740	43
1,740	1,780	44
1,780	1,820	45
1,820	1,860	46
1,860	1,900	47
1,900	1,940	48
1,940	1,980	49
1,980	2,020	50

If $2,020 or more multiply your tax [1] by .025. Enter result on line 20.

TABLE B—Married Taxpayers Filing Joint Returns and Certain Widows and Widowers

If your tax [1] is at least:	But less than	Your tax surcharge [2] is:
0	$300	0
$300	320	$1
320	340	2
340	360	3
360	380	4
380	400	5
400	420	6
420	440	7
440	460	8
460	480	9
480	500	10
500	520	11
520	540	12
540	560	13
560	580	14
580	620	15
620	660	16
660	700	17
700	740	18
740	780	19
780	820	20
820	860	21
860	900	22
900	940	23
940	980	24
980	1,020	25
$1,020	$1,060	$26
1,060	1,100	27
1,100	1,140	28
1,140	1,180	29
1,180	1,220	30
1,220	1,260	31
1,260	1,300	32
1,300	1,340	33
1,340	1,380	34
1,380	1,420	35
1,420	1,460	36
1,460	1,500	37
1,500	1,540	38
1,540	1,580	39
1,580	1,620	40
1,620	1,660	41
1,660	1,700	42
1,700	1,740	43
1,740	1,780	44
1,780	1,820	45
1,820	1,860	46
1,860	1,900	47
1,900	1,940	48
1,940	1,980	49
1,980	2,020	50

If $2,020 or more multiply your tax [1] by .025. Enter result on line 20.

TABLE C—Unmarried (or legally separated) Taxpayers Who Qualify as Heads of Household

If your tax [1] is at least:	But less than	Your tax surcharge [2] is:
0	$230	0
$230	250	$1
250	270	2
270	290	3
290	310	4
310	330	5
330	350	6
350	370	7
370	390	8
390	410	9
410	430	10
430	460	11
460	500	12
500	540	13
540	580	14
580	620	15
620	660	16
660	700	17
700	740	18
740	780	19
780	820	20
820	860	21
860	900	22
900	940	23
940	980	24
980	1,020	25
$1,020	$1,060	$26
1,060	1,100	27
1,100	1,140	28
1,140	1,180	29
1,180	1,220	30
1,220	1,260	31
1,260	1,300	32
1,300	1,340	33
1,340	1,380	34
1,380	1,420	35
1,420	1,460	36
1,460	1,500	37
1,500	1,540	38
1,540	1,580	39
1,580	1,620	40
1,620	1,660	41
1,660	1,700	42
1,700	1,740	43
1,740	1,780	44
1,780	1,820	45
1,820	1,860	46
1,860	1,900	47
1,900	1,940	48
1,940	1,980	49
1,980	2,020	50

If $2,020 or more multiply your tax [1] by .025. Enter result on line 20.

o69—16— ——1

SCHEDULE C (Form 1040)
Department of the Treasury
Internal Revenue Service

Profit (or Loss) From Business or Profession

(Sole Proprietorship)

► Partnerships, joint ventures, etc., must file on Form 1065.
► Attach to Form 1040.

1970

Name as shown on Form 1040 | Social security number

A Principal business activity (See separate instructions) ....; product .... (For example: retail—hardware; wholesale—tobacco; services—legal; manufacturing—furniture; etc.)

B Business name .... C Employer Identification Number ....

D Business address .... (ZIP code)

E Indicate method of accounting: (1) ☐ cash; (2) ☐ accrual; (3) ☐ other.

F Was there any substantial change in the manner of determining quantities, costs, or valuations between the opening and closing inventories? ☐ YES ☐ NO. If "Yes," attach explanation.

G Were you required to file Forms 1096 and 1099 or 1087 for the calendar year 1970? (See "Item G" in separate instructions for Schedule C.) ☐ YES ☐ NO. If "Yes," where were they filed? ....

1	Gross receipts or gross sales $.... Less: Returns and allowances $....		$....
2	Inventory at beginning of year (if different from last year's closing inventory attach explanation)	....	
3	Merchandise purchased $...., less cost of any items withdrawn from business for personal use $....	....	
4	Cost of labor (do not include salary paid to yourself)	....	
5	Material and supplies	....	
6	Other costs (explain in Schedule C–1)	....	
7	Total of lines 2 through 6	....	
8	Inventory at end of this year	....	
9	Cost of goods sold and/or operations (subtract line 8 from line 7)		....
10	Gross profit (subtract line 9 from line 1)		....
	OTHER BUSINESS DEDUCTIONS		
11	Depreciation (explain in Schedule C–2)	....	
12	Taxes on business and business property (explain in Schedule C–1)	....	
13	Rent on business property	....	
14	Repairs (explain in Schedule C–1)	....	
15	Salaries and wages not included on line 4 (exclude any paid to yourself)	....	
16	Insurance	....	
17	Legal and professional fees	....	
18	Commissions	....	
19	Amortization (attach statement)	....	
20	Retirement plans, etc. (other than contributions made on your behalf—see separate instructions)	....	
21	Interest on business indebtedness	....	
22	Bad debts arising from sales or services	....	
23	Depletion	....	
24	Other business expenses (explain in Schedule C–1)	....	
25	Total of lines 11 through 24		....
26	Net profit (or loss) (subtract line 25 from line 10). Enter here and on line 35, Form 1040. ALSO enter on Schedule SE, Part I, line 1		....

SCHEDULE C–1. EXPLANATION OF LINES 6, 12, 14, AND 24

C

Line No.	Explanation	Amount	Line No.	Explanation	Amount
		$....			$....

16—81171-1

Schedule C (Form 1040) 1970 — Page 2

CONTINUATION OF SCHEDULE C–1. EXPLANATION OF LINES 6, 12, 14, AND 24

Line No.	Explanation	Amount	Line No.	Explanation	Amount
		$....			$....

SCHEDULE C–2. EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED ON LINE 11.—Taxpayers using Revenue Procedures 62–21 and 65–13: Make no entry in column b, enter the cost or other basis of assets held at end of year in column c, and enter the accumulated depreciation at end of year in column d. Note: You may (1) group depreciable assets in accordance with the categories specified below or (2) continue to list your assets in the same manner as in prior years. If you need more space, use Form 4562.

a. Group and guideline class or description of property	b. Date acquired	c. Cost or other basis	d. Depreciation allowed or allowable in prior years	e. Method of computing depreciation	f. Life or rate	g. Depreciation for this year
1 Total additional first-year depreciation (do not include in items below) →						
Buildings						
Furniture and fixtures						
Transportation equipment						
Machinery and other equipment						
Other (specify)						
2 Totals						

3 Less: Amount of depreciation claimed elsewhere in Schedule C ....

4 Balance—Enter here and on page 1, line 11 ....

SUMMARY OF DEPRECIATION

	Straight line	Declining balance	Sum of the years-digits	Units of production	Additional first-year (section 179)	Other (specify)	Total
1 Under Rev. Procs. 62–21 and 65–13							
2 Other							

EXPENSE ACCOUNT INFORMATION

Enter information with regard to yourself and your five highest paid employees. In determining the five highest paid employees, expense account allowances must be added to their salaries and wages. However, the information need not be submitted for any employee for whom the combined amount is less than $10,000, or for yourself if your expense account allowance plus line 26, page 1, is less than $10,000. See separate instructions for Schedule C, for definition of "expense account."

Name	Expense account	Salaries and Wages
Owner		
1		
2		
3		
4		
5		

Did you claim a deduction for expenses connected with:

(1) Entertainment facility (boat, resort, ranch, etc.)? ☐ YES ☐ NO (3) Employees' families at conventions or meetings? ☐ YES ☐ NO

(2) Living accommodations (except employees on business)? ☐ YES ☐ NO (4) Employee or family vacations not reported on Form W–2? ☐ YES ☐ NO

16—81171-1

SCHEDULE F (Form 1040)
Department of the Treasury
Internal Revenue Service

Farm Income and Expenses

(Compute social security self-employment tax on Schedule SE)

► Attach to Form 1040.
► If rental income, see Instruction C before using this Schedule.

1970

Name as shown on Form 1040 | Social security number

Business name and address | If you filed Form 943, enter employer identification number here

Location of farm(s) and number of acres in each farm

Part I Farm Income—Cash Receipts and Disbursements Method

Do not include sales of livestock held for draft, breeding, sporting, or dairy purposes: report such sales on Schedule D.

Sales of Purchased Livestock and Other Items Purchased for Resale

a. Description	b. Amount received	c. Cost or other basis
1 Livestock:	$	$
2 Other items:		
3 Totals	$	$
4 Profit (or loss), subtract line 3, column c from line 3, column b ►	$	

Sales of Market Livestock and Produce Raised and Held Primarily for Sale and Other Farm Income

Kind	Quantity	Amount
5 Cattle		
6 Calves		
7 Sheep		
8 Swine		
9 Poultry		
10 Dairy products		
11 Eggs		
12 Wool		
13 Cotton		
14 Tobacco		
15 Vegetables		
16 Grain		
17 Fruits and nuts		
18 Other (specify):		

OTHER FARM INCOME	
19 Machine work	
20 Patronage dividends	
21 Per-unit retains	
22 Agricultural program payments:	
(1) Cash	
(2) Materials and services	
23 Commodity Credit loans under election (or forfeited)	
24 Federal gasoline tax credit	
25 State gasoline tax refund	
26 Other (specify):	
27 Add lines 5 through 26	$
28 Gross profit *(add lines 4 and 27) ►	$

52 Net farm profit (or loss) (subtract line 51 from line 28). Enter here and on line 38, Form 1040. ALSO enter on Schedule SE, Part II, line 1a ► $

* Use amount on line 28 for optional method of computing net earnings from self-employment. (See line 3, Part II, Schedule SE.)

16—81172-1 370-049

Part II Farm Deductions—For Cash and Accrual Method Taxpayers

Do not include personal or living expenses not attributable to production of farm income, such as taxes, insurance, repairs, etc., on your dwelling.

Items	Amount
29 Labor hired	$
30 Repairs, maintenance	
31 Interest	
32 Rent of farm, pasture	
33 Feed purchased	
34 Seed, plants purchased	
35 Fertilizers, lime	
36 Machine hire	
37 Supplies purchased	
38 Breeding fees	
39 Veterinary, medicine	
40 Gasoline, fuel, oil	
41 Storage, warehousing	
42 Taxes	
43 Insurance	
44 Utilities	
45 Freight, trucking	
46 Conservation expenses	
47 Retirement plans, etc. (other than contributions made on your behalf—See separate instructions)	
48 Other (specify:)	
49 Add lines 29 through 48 ►	$
50 Depreciation (from line 54, Part III) ►	
51 Total deductions. Add lines 49 and 50 ►	$

Schedule F (Form 1040) 1970 — Page 2

PART III.—DEPRECIATION (Do not include property you and your family occupy as a dwelling, its furnishings, and other items used for personal purposes).

Taxpayers using Revenue Procedures 62–21 and 65–13: Make no entry in column b, enter the cost or other basis of assets held at end of year in column c, and enter the accumulated depreciation at end of year in column d. **Note:** You may (1) group depreciable assets in accordance with the categories specified below or (2) continue to list your assets in the same manner as in prior years. If you need more space, use Form 4562.

a. Group and guideline class or description of property	b. Date acquired	c. Cost or other basis	d. Depreciation allowed or allowable in prior years	e. Method of computing depreciation	f. Life or rate	g. Depreciation for this year
53 Total additional first-year depreciation (do not include in items below) ►						
Buildings						
Furniture and fixtures						
Transportation equipment						
Machinery and other equipment						
Other (specify):						
54 Totals					Enter here and in Part II, line 50 ►	

SUMMARY OF DEPRECIATION

	Straight line	Declining balance	Sum of the years-digits	Units of production	Additional first-year (section 179)	Other (specify)	Total
a. Under Rev. Procs. 62–21 and 65–13							
b. Other							

PART IV.—FARM INCOME—ACCRUAL METHOD

(Do not include sales of livestock held for draft, breeding, sporting, or dairy purposes; report such sales on Schedule D, and omit them from "On hand at beginning of year" columns)

Description (Kind of livestock, crops, or other products)	On hand at beginning of year		Purchased during year		Raised during year	Consumed or lost during year	Sold during year		On hand at end of year	
	Quantity	Inventory value	Quantity	Amount paid	Quantity	Quantity	Quantity	Amount received	Quantity	Inventory value
		$		$				$		$
55 Totals (enter here and in Part V below)		$ (Enter on line 65)		$ (Enter on line 66)				$ (Enter on line 57)		$ (Enter on line 56)

PART V.—SUMMARY OF INCOME AND DEDUCTIONS—ACCRUAL METHOD

56 Inventory of livestock, crops, and products at end of year		$
57 Sales of livestock, crops, and products during year		
58 Agricultural program payments: (1) Cash		
(2) Materials and services		
59 Commodity Credit loans under election (or forfeited)		
60 Federal gasoline tax credit		
61 State gasoline tax refund		
62 Other farm income (specify):		
63 Add lines 57 through 62		
64 Total (add lines 56 and 63)		$
65 Inventory of livestock, crops, and products at beginning of year	$	
66 Cost of livestock and products purchased during year		
67 Gross profits *(subtract the sum of lines 65 and 66 from line 64)		$
68 Total deductions from line 51, Part II, page 1		
69 Net farm profit (or loss) (subtract line 68 from line 67). Enter here and on line 38, Form 1040. ALSO enter on Schedule SE, Part II, line 1a		$

* Use amount on line 67 for optional method of computing net earnings from self-employment. (See line 3, Part II, Schedule SE.)

16—81172-1 370-049 GPO

Instructions for Schedule C (Form 1040)—1970

If you owned a business or practiced a profession, fill in Schedule C and enter the net profit (loss) on Form 1040, line 35. If you had more than one business, or if husband and wife had separate businesses, a Schedule C must be completed for each business. Farmers should use Schedule F.

Income from any trade or business is subject to the social security self-employment tax, unless specifically excluded. See Schedule SE. If you filed Form 4029, Application for Exemption from Tax on Self-employment Income and Waiver of Benefits, do not file Schedule SE. Instead write "Exempt—Form 4029" in the bottom margin on the back of Form 1040.

If some of your expenses are part business and part personal, you can deduct the business portion but not the personal portion. For instance, if only half of a businessman's car usage is for business, he can deduct only half its operating expenses.

Compulsory or Involuntary Conversion of Certain Trade or Business Property.—Gains and losses of certain trade or business property (including losses not compensated for by insurance or otherwise) due to destruction, theft, seizure, requisition or condemnation are to be reported in Schedule D.

Accounting Methods and Records.—Your return must be on the "cash method" unless you keep books of account. Otherwise, you may use the "cash method," "accrual method," or other method, such as "completed contract" or "percentage of completion." You may use any of these methods or a combination of them, provided the method or methods used properly reflect your income.

"Cash method" means you generally show all items of taxable income actually or constructively received during the year (whether in cash, property, or services) and those amounts actually paid during the year for deductible expenses. Income is "constructively" received when it is credited to your account or set aside for you to draw upon at any time.

"Accrual method" means you report income when earned, even if not received, and deduct expenses when incurred, even if not paid within the taxable year.

Item A—Principal Business Activity and Product.—Give the one business activity that accounts for the largest percentage of gross income included in Schedule C, page 1, line 1. State the broad field of business activity as well as the product or service. For example, "wholesale—drugs," "retail—apparel."

Item D—Business Address.—Do not use home address as business address unless business is actually conducted from home. Use street address rather than box number.

Item G—Information Returns.—You may be required to file information returns for certain payments of fees and other non-employee compensation, interest, rents, royalties, annuities and pensions. For more detailed information see Instructions on Form 1096.

Line 1—Gross receipts or gross sales.—Enter gross receipts or sales from your trade or business, including finance reserve income, discounts received, sale of scrap, bad debt recoveries, interest, etc. **Returns and allowances.**—Enter such items as returned sales, rebates, and allowances from the sale price or service charge.

Installment Sales.—If you use the installment method of reporting income from sales, you must attach to your return a schedule showing separately for the years 1967, 1968, 1969, and 1970 the following: (a) gross sales; (b) cost of goods sold; (c) gross profits; (d) percentage of profits to gross sales; (e) amounts collected; and (f) gross profits on amounts collected.

Cost of Goods Sold

Lines 2–9.—If you are engaged in a trade or business in which the production, purchase, or sale of merchandise is an income producing factor, you must take inventories of merchandise and materials on hand at the beginning and end of the taxable year to reflect the gross profits correctly. The method adopted for the first year in which inventory is taken must be continued unless permission to change is secured from the Commissioner of Internal Revenue, Washington, D.C. 20224. Application for permission to change the method of valuing inventories should be made on Form 3115 and filed with the Commissioner within 90 days after the beginning of the taxable year in which it is desired to effect a change.

Other Business Deductions

Line 11—Depreciation.—You may deduct a reasonable allowance for exhaustion, wear and tear, and obsolescence of property used in the trade or business. For additional information regarding depreciation, see instructions on the back of Form 4562. The depreciation instructions give the alternative standards and procedures for use in determining depreciation under Revenue Procedures 62–21 and 65–13. While not mandatory, the adoption of these procedures will, in most cases, prove advantageous to the taxpayer.

If a deduction is claimed on account of depreciation, fill in Schedule C–2. (Fill in only lines 2, 3, and 4, and the Summary of Depreciation if you use Form 4562.) If obsolescence is included in this deduction, state separately the amount claimed and the basis it is computed on.

Line 14—Repairs.—You may deduct the cost of incidental repairs, including labor (but not the value of your own labor), supplies, and other items, that do not add to the value or appreciably prolong the life of the property. Expenditures for restoring or replacing property are not deductible. They are chargeable to capital accounts or to depreciation reserve, depending on how depreciation is charged on your books.

Line 19—Amortization.—For the election to amortize expenditures for pollution control facilities, research or experimentation, a trademark or trade name, railroad rolling stock, railroad grading and tunnel bores, and certain coal mine safety equipment, see Code sections 169, 174, 177, 184, 185, and 187 respectively.

Line 20—Retirement Plans, etc. (Other than Contributions made on Your Behalf).—Enter deduction for contributions under a qualified pension, profit-sharing, annuity, or bond purchase plan, and compensation paid or otherwise includible in the employee's income under any other deferred payment plan for your employees on this line. If the plan includes you as a self-employed individual, enter contributions made as an employer on your behalf (but not voluntary contributions you made as an employee) on Form 1040, line 44, and attach Form 2950SE. For other plans attach Form 2950 (optional in the first year—see instructions for that form).

Line 22—Bad Debts Arising from Sales or Services.—Include debts, or portions of them arising from sales or professional services that have been included in income and definitely ascertained to be worthless; or a reasonable amount that has been added within the taxable year to a reserve for bad debts. A debt which is deducted as bad and which reduces your tax must, if subsequently collected, be returned as income for the year in which collected.

Line 23—Depletion.—If a deduction is claimed on account of timber depletion, attach Form T to your return.

Line 24—Other Business Expenses.—Include all ordinary and necessary business expenses for which no space is provided in the schedule. Do not include cost of business equipment or furniture, expenditures for replacements or permanent improvements to property, or personal living and family expenses.

Automobile Expenses, Special Rule.—See page 6 of Form 1040 Instructions for optional method of computing deductible automobile expenses.

Net Operating Loss Deduction.—Enter as a "minus" figure on Form 1040, line 39.

Expense Account Information.—Expense account allowance means (a) amounts other than compensation received as advances or reimbursements, and (b) amounts paid by or for you for expenses incurred by or on behalf of yourself or your employees, including all amounts charged through any type of credit card, for which a deduction is claimed in this schedule. This term does not include amounts paid for (a) the purchase of goods for resale or use in your business, and (b) incidental expenses, such as the purchase of office supplies or for local transportation in connection with an errand. You should maintain records to substantiate entertainment expenditures.

Instructions for Schedule F (Form 1040)—1970

A. Cash Receipts and Disbursements Method

Include in income (a) cash and the value of merchandise or other property received from the sale of livestock and produce raised during the taxable year or prior years, (b) profits received from the sale of any livestock and other items purchased, and (c) income received from all other sources. Expenses will be the amounts paid during the taxable year, plus deductions such as depreciation.

An election may be made to report crop insurance proceeds in income in the taxable year following the taxable year of destruction or damage if the taxpayer establishes that it is his practice to report income from such crops in a following taxable year. The election must be made at the time the taxpayer files his return for the taxable year of destruction or damage. For further information, contact any Internal Revenue Service office, or refer to **Publication 225**, Farmer's Tax Guide.

B. Accrual Method

The gross profits are computed as indicated in summary of income and deductions on page 2 of Schedule F. Farm expenses are the actual expenses incurred during the year, whether paid or not. You may value inventories according to the "farm-price method," which provides for the valuation of inventories at market price less direct cost of disposition, or use other methods. Farmers raising livestock may value their inventories of animals according to either the "farm-price method" or the "unit-livestock-price method."

C. Income

Generally, you should report all farm income in Schedule F. However, if you received rental income based upon farm production or if you received crop shares based on the renting of all or part of your crop land on a crop share basis, but you did not materially participate in the operation of the farm, report such income in Schedule E, Part II (such income is not subject to self-employment tax). If you materially participated in the operation of a farm, the rental income you received is subject to self-employment tax and should be reported in Schedule F. Report crop shares received only for the year in which they are reduced to money or its equivalent.

Report in Schedule D sales, exchanges, or involuntary conversions of capital assets and other property not provided for in Schedule F.

Anything of value received instead of cash, such as groceries in exchange for produce, must be treated as income to the extent of its market value. The value of farm produce consumed by the farmer and his family need not be reported as income, but expenses incurred in raising such produce must not be claimed as deductions. Recoveries from insurance on growing crops should be included. ("Cash method" taxpayers, see item A, above).

Also include in farm income (1) per-unit retain allocations received from cooperatives in money and qualified per-unit retain certificates (to the extent of stated dollar amounts), and (2) patronage dividends received from cooperatives in money and qualified written notices of allocation (to the extent of stated dollar amount).

Nonqualified per-unit retain certificates and patronage dividends received in the form of nonqualified written notices of allocation are not includible in income at the time of receipt. However, amounts received at the time of redemption, sale, or other disposition must be reported as income.

Patronage dividends received in property other than written notices of allocation are includible in farm income to the extent of fair market value.

Cash advances received from marketing cooperatives you do business with are includible in farm income.

Losses you incurred upon the redemption of qualified written notices of allocation are ordinary losses deductible in the year of redemption provided you acquired the qualified written notices of allocation in the ordinary course of your trade or business.

Patronage dividends received on purchase of capital assets or depreciable property used in farming are not includible in income, but the purchase price of such items must be reduced accordingly. Patronage dividends you received on nonbusiness purchases are not includible in income.

Income from farming is subject to the self-employment tax. (See Schedule SE.) If you have filed Form 4029, do not file Schedule SE. Instead, write "Exempt—Form 4029" in the bottom margin on the back of Form 1040.

Federal Gasoline Tax Credit.—If you use the "cash method," enter in Part I, line 24 any Federal gasoline tax claimed as a credit on Form 1040 for 1969. If you use the "accrual method," enter in Part V, line 60 any Federal gasoline tax you claim as a credit on Form 1040 for 1970.

Agricultural Program Payments.

In Cash.—Enter the total amount of price support payments, diversion payments, and cost share payments received in cash (sight drafts).

In Materials and Services.—If benefits were received in the form of materials, such as fertilizer or lime, or in the form of services, such as grading or the construction of dams, enter the total amount paid by the Department of Agriculture to the vendor or contractor.

Commodity Credit Corporation Loans Forfeited (or Under Election).

If commodities are pledged as security for a loan from the Commodity Credit Corporation, income is not considered received until the commodities are delivered or forfeited to the Corporation, unless an election is made to include the loan in income when received. If you made this election or delivered or forfeited the pledged commodity, enter the amount received on this line. In the case of an election, attach to your return a statement showing details of the loan. You must continue to report similar loans as income until you receive permission from the Commissioner to change your method of accounting.

D. Expenses and Other Deductions

Labor Hired.—You may deduct amounts paid for farm labor. Do not deduct the value of your own labor or that of your family. Deduct only that part of the board which is purchased for hired labor. The value of products furnished by the farm and used in the board of hired labor is not deductible. Do not deduct amounts paid to persons engaged in household work except to the extent their services are used in boarding and otherwise caring for farm laborers.

Repairs and Maintenance.—You may deduct amounts paid for repairs and maintenance of farm buildings (except your dwelling), farm machinery and equipment; and the cost of ordinary tools of short life or small cost, such as shovels, rakes, etc. Amounts paid for replacements of, or additions to, farm machinery, farm buildings, or other farm equipment of a permanent nature are not deductible.

Rent of Farm, Part of Farm, or Pasture.—You may deduct rent paid in cash. A tenant farmer paying rent to his landlord in the form of crops raised on the farm under a crop share agreement may not deduct as rent the value of the crop, but may deduct amounts paid in raising the crop.

Fertilizers, Lime, etc.—May be either capitalized or deducted as an expense.

Taxes.—You may deduct State and local taxes. Do not deduct Federal income taxes; estate, inheritance, legacy, succession, and gift taxes; nor taxes assessed for any improvement or betterment. Do not deduct taxes on your dwelling or household property and other taxes not related to the business of farming.

Conservation Expenses.—You may deduct certain expenditures (including any amount paid on any assessment levied by a soil or water conservation or drainage district to defray expenditures made) for soil or water conservation and the prevention of erosion if the expenditures are in respect of land you use.

The allowable deduction for any one year may not exceed 25 percent of your gross income from farming, but any excess may be carried over to succeeding years with the same limit applying to those years.

To claim a deduction for these expenditures you must (a) elect to do so by claiming the deduction on your return for the first taxable year for which the expenditures are paid; or (b) secure consent from the District Director of Internal Revenue for any other year. Once you have elected to treat the expenditures as deductions, you must continue to do so in all future taxable years unless you secure consent to change from the District Director.

Retirement Plans, etc. (Other than Contributions Made on Your Behalf).—Enter in Part II, line 47, deduction for contributions under a qualified pension, profit-sharing, annuity, or bond purchase plan, and compensation paid or otherwise includible in the employee's income under any other deferred payment plan for your employees. If the plan includes you as a self-employed individual, enter contributions you made as an employer on your behalf (but not voluntary contributions you made as an employee) on Form 1040, line 44, and attach Form 2950SE. For other plans attach Form 2950 (optional in the first year—see instructions for that form).

Automobile Expenses, Special Rule.—See page 6 of Form 1040 Instructions for optional method.

Other Farm Expenses.—Include such items as advertising, stationery, stamps, account books, other office supplies, travel, etc.

You may deduct expenditures for clearing land to make it suitable for farming. This deduction is limited to 25 percent of taxable income from farming, or $5,000, whichever is lesser.

Losses of property included in your inventory are taken care of by the reduced amount of the inventory at the end of the year. The loss of a prospective crop by frost, storm, flood, or fire is not deductible. When using the cash method, the value of animals you raised and lost by death is not deductible. For animals purchased and lost by death, the cost less depreciation allowed or allowable is deductible if not compensated by insurance or otherwise. Do not deduct personal losses.

Planting and Developing Citrus Groves.—Charge to capital account expenses attributable to the planting, cultivation, maintenance, or development of any citrus grove (or part thereof), incurred before the close of the fourth taxable year beginning with the taxable year in which trees were planted. Treat the portion of a citrus grove planted in one taxable year separately from the portion of the grove planted in another taxable year. Do not apply the rule for capitalization of such expenses to expenses attributable to a citrus grove which was (a) replanted after having been lost or damaged by reason of freeze, disease, drought, pests or casualty, or (b) planted or replanted prior to December 30, 1969.

Depreciation.—You may deduct allowance for depreciation of buildings, improvements, machinery, or other farm equipment of a permanent nature. Similar assets may be grouped together as one item for reporting purposes in the depreciation schedule in Schedule F. In computing depreciation do not include the value of land. Do not claim depreciation on livestock or any other property included in your inventory. You may claim depreciation on livestock not included in your inventory of livestock purchased or raised for sale if it was acquired for work, breeding, sporting, or dairy purposes. See instructions on back of Form 4562 for methods of computing depreciation. (Fill in only line 54 in Part III, and the Summary of Depreciation if you use Form 4562.)

Net Operating Loss Deduction.—Enter as a "minus" figure on Form 1040, line 39.

Additional Information Available.—You may obtain **Publication 225, Farmer's Tax Guide**, free from your county agricultural agent or an Internal Revenue Service office.

Form **1065**
Department of the Treasury
Internal Revenue Service

U.S. Partnership Return of Income

FOR CALENDAR YEAR 1970 or other taxable year beginning ..... 1970, and ending ..... 19.....

1970

A Principal business activity (See instructions)

B Principal product or service (See instructions)

C Enter total assets from line 13, column (D), Schedule L
$

Name

Number and street

City or town, State, and ZIP code

D Employer identification No.

E Business Code No.

F County in which located

G Date business commenced

IMPORTANT—All applicable lines and schedules must be filled in. If the lines on the schedules are not sufficient, see Instruction Q.

INCOME

1	Gross receipts or gross sales ..... Less: Returns and allowances	
2	Less: Cost of goods sold (Schedule A) and/or operations (attach schedule)	
3	Gross profit	
4	Income (loss) from other partnerships, syndicates, etc. (attach statement)	
5	Nonqualifying dividends (attach list—see Instruction 5)	
6	Interest	
7	Rents (Schedule B)	
8	Royalties (attach schedule)	
9	Net farm profit (loss) (Schedule F, Form 1040)	
10	Net ordinary gain (loss) (line 10, Schedule D, Form 1065)	
11	Other income (attach schedule)	
12	**TOTAL** income (lines 3 through 11)	

DEDUCTIONS

13	Salaries and wages (other than to partners)	
14	Payments to partners—salaries and interest	
15	Rent	
16	Interest (Schedule J)	
17	Taxes (Schedule J)	
18	Bad debts (Schedule H if reserve method is used)	
19	Repairs	
20	Depreciation (Schedule I)	
21	Amortization (attach schedule)	
22	Depletion (attach schedule)	
23	Retirement plans, etc. (other than contributions made on partners' behalf—see Instruction 23)	
24	Other deductions (Schedule J)	
25	**TOTAL** deductions (lines 13 through 24)	
26	Ordinary income (loss) (line 12 less line 25) (see General Instruction G)	

Schedule A—COST OF GOODS SOLD

1	Inventory at beginning of year (if different from last year's closing inventory, attach explanation)	
2	Purchases	
	Less: Cost of items withdrawn for personal use	
3	Cost of labor	
4	Material and supplies	
5	Other costs (attach schedule)	
6	Total of lines 1 through 5	
7	Less: Inventory at end of year	
8	Cost of goods sold. Enter here and on line 2, above	

(Method of inventory valuation .....)

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

▶ ..... Signature of partner or member ..... Date

▶ ..... Signature of preparer other than partner or member ..... Address ..... Date

NOTE: Any items specially allocated to the partners should be shown in a separate schedule instead of being reflected in the numbered lines of page 1, Schedules B through J, or Schedule K. (See General Instruction P)

Schedule B—INCOME FROM RENTS

1. Kind and location of property	2. Amount of rent	3. Depreciation (explain in Schedule I)	4. Repairs (explain in Schedule J)	5. Other expenses (explain in Schedule J)
1 Totals				

2 Net income (loss) (column 2 less sum of columns 3, 4, and 5). Enter here and on page 1, line 7 .....

Schedule H—BAD DEBTS (See Instruction 18)

1. Year	2. Trade notes and accounts receivable outstanding at end of year	3. Sales on account	Amount added to reserve: 4. Current year's provision	Amount added to reserve: 5. Recoveries	6. Amount charged against reserve	7. Reserve for bad debts at end of year
1965						
1966						
1967						
1968						
1969						
1970						

Schedule I—DEPRECIATION (See Instruction 20)

Taxpayers using Revenue Procedures 62–21 and 65–13: Make no entry in column 2, enter the cost or other basis of assets held at end of year in column 3, and enter the accumulated depreciation at end of year in column 4. Note: You may (1) group depreciable assets in accordance with the categories specified below or (2) continue to list your assets in the same manner as in prior years. If you need more space, use Form 4562.

1. Group and guideline class or description of property	2. Date acquired	3. Cost or other basis	4. Depreciation allowed or allowable in prior years	5. Method of computing depreciation	6. Life or rate	7. Depreciation for this year
1 Total additional first-year depreciation (do not include in items below). (Enter here and allocate to each partner in line 4 of Schedule K) →						
Buildings						
Furniture and fixtures						
Transportation equipment						
Machinery and other equipment						
Other (specify)						
2 Totals						

3 Less amount of depreciation claimed in Schedules A and B .....

4 Balance—Enter here and on page 1, line 20 .....

SUMMARY OF DEPRECIATION

	Straight line	Declining balance	Sum of the years-digits	Units of production	Additional first-year (section 179)	Other (specify)	Total
1 Under Rev. Procs. 62–21 and 65–13							
2 Other							

Schedule J—EXPLANATION OF LINES 16, 17, AND 24 ON PAGE 1, AND OF COLUMNS 4 AND 5 OF SCHEDULE B

Line or column	Explanation	Amount	Line or column	Explanation	Amount

Form 1065—1970 **Schedule K—PARTNERS' SHARES OF INCOME, CREDITS, DEDUCTIONS, ETC.** Page 3

1 Give name, address, and social security number of each partner. (Designate nonresident aliens, if any.) If return of partner is filed in another Internal Revenue service center, specify service center.

2 Percentage of time devoted to business

Partner A

Partner B

Partner C

Partner D

Partner's share of:	Partner A	Partner B	Partner C	Partner D	Total
3 Ordinary income (loss) (line 26, page 1)					
4 Additional first-year depreciation (line 1, Schedule I)					
5 Payments to partners—salaries and interest (line 14, page 1)					
6 Qualifying dividends (attach list)					
7 Net short-term gain (loss) from sale or exchange of capital assets (line 3, Sch. D)					
8 Net long-term gain (loss) from sale or exchange of capital assets (line 7, Schedule D)					
9 Net gain (loss) from sale or exchange of property under section 1231 (line 19, Schedule D)					
10 Net gain (loss) from involuntary conversions under section 1231 (line 22, Schedule D)					
11 Net earnings from self-employment (line 10, Schedule N)					
12 Contributions (attach list)					
13 Expense account allowance					
14 Cost or basis of investment in property: Life years / Property					
a 4 or more but less than 6 — New—enter basis					
Used—enter cost					
b 6 or more but less than 8 — New—enter basis					
Used—enter cost					
c 8 or more — New—enter basis					
Used—enter cost					
15 Tax preferences: a Excess investment interest: (1) Investment interest expense					
(2) Investment income					
(3) Investment expense					
b Accelerated depreciation on real property: (1) Low-income rental housing (sec. 167(k))					
(2) Other real property					
c Accelerated depreciation on personal property subject to a net lease					
d Amortization of certified pollution control facilities					
e Amortization of railroad rolling stock					
f Reserves for losses on bad debts of financial institutions					
g Depletion					
h Capital gains (include specially allocated amounts): (1) Long-term gain (loss)					
(2) Short-term gain (loss)					

Note: Schedule K instructions correspond with the line numbers. However, see paragraphs (a) through (d), for each partner's distributive share of other items required to be reported in a separate schedule.

Form 1065—1970 **Schedule L—BALANCE SHEETS (See General Instruction J)** Page 4

ASSETS	Beginning of taxable year (A) Amount	Beginning of taxable year (B) Total	End of taxable year (C) Amount	End of taxable year (D) Total
1 Cash				
2 Trade notes and accounts receivable				
(a) Less allowance for bad debts				
3 Inventories				
4 Gov't obligations: (a) U.S. and instrumentalities				
(b) State, subdivisions thereof, etc.				
5 Other current assets (attach schedule)				
6 Mortgage and real estate loans				
7 Other investments (attach schedule)				
8 Buildings and other fixed depreciable assets				
(a) Less accumulated depreciation				
9 Depletable assets				
(a) Less accumulated depletion				
10 Land (net of any amortization)				
11 Intangible assets (amortizable only)				
(a) Less accumulated amortization				
12 Other assets (attach schedule)				
13 Total assets				
LIABILITIES AND CAPITAL				
14 Accounts payable				
15 Mortgages, notes, and bonds payable in less than 1 year				
16 Other current liabilities (attach schedule)				
17 Mortgages, notes, and bonds payable in 1 year or more				
18 Other liabilities (attach schedule)				
19 Partners' capital accounts				
20 Total liabilities and capital				

Schedule M—RECONCILIATION OF PARTNERS' CAPITAL ACCOUNTS (See instruction for Schedule M)

Partner	1. Capital account at beginning of year	2. Capital contributed during year	3. Ordinary income (loss) from line 26, page 1	4. Income not included in column 3 plus non-taxable income	5. Losses not included in column 3, plus unallowable deductions	6. Withdrawals and distributions	7. Capital account at end of year
A							
B							
C							
D							
Totals							

Schedule N—COMPUTATION OF NET EARNINGS FROM SELF-EMPLOYMENT (See Instruction for Schedule N)

1 Ordinary income (line 26, page 1)		
2 Add: Payments to partners—salaries and interest (line 14, page 1)		
3 Net ordinary loss (line 10, page 1)		
4 Total		
5 Less: Portion of line 4, page 1, which does not constitute net earnings from self-employment		
6 Nonqualifying dividends (line 5, page 1)		
7 Interest (see instruction for Schedule N)		
8 Net rentals from real estate (see instruction for Schedule N)		
9 Net ordinary gain (line 10, page 1)		
10 Net earnings from self-employment. Enter in line 11, Schedule K		

H Did the partnership, at any time during the taxable year, have any interest in or signature or other authority over a bank, securities, or other financial account in a foreign country? ☐ Yes ☐ No. If "Yes," attach Form 4683. (For definitions, see Form 4683.)

I Was there any substantial change in the manner of determining quantities, costs or valuations between the opening and closing inventories? ☐ YES ☐ NO. If "Yes," attach explanation.

J Were you liable for filing Forms 1096 and 1099 or 1087 for 1970? ☐ Yes ☐ No. If "Yes," where filed? .....

K Is any member of the partnership related by blood or marriage to any other member? ☐ YES ☐ NO

L Is any member of the partnership a trust for the benefit of any person related by blood or marriage to any other member? ☐ YES ☐ NO

M Did the partnership, during the taxable year, have any contracts or subcontracts subject to the Renegotiation Act of 1951? ☐ YES ☐ NO

If "Yes," see General Instruction O and enter appropriate amount here $.....

N Did you claim a deduction for expenses connected with: (1) Employee or family vacations not reported on Form W-2? ☐ YES ☐ NO

(2) Entertainment facility (boat, resort, ranch, etc.)? ☐ YES ☐ NO (3) Employees' families at conventions or meetings? ☐ YES ☐ NO

(4) Living accommodations (except employees on business)? ☐ YES ☐ NO

☆☆☆☆ U.S. GOVERNMENT PRINTING OFFICE:1970—O-398-229 E. I. No. 23-1328538

1970

Department of the Treasury
Internal Revenue Service

Instructions for Form 1065 U.S. Partnership Return

The term "partnership" includes a limited partnership, syndicate, group, pool, joint venture, or other unincorporated organization, through or by means of which any business, financial operation, or venture is carried on, and which is not, within the meaning of the Internal Revenue Code, a corporation, trust, estate, or a sole proprietorship. The term "partner" means a member of a partnership.

(References are to the Internal Revenue Code)

General Instructions

A. Who must file.—Every partnership (see general instruction K(1) for exceptions) shall file Form 1065. If the return is filed for a syndicate, pool, joint venture, or similar group, a copy of the agreement and all amendments should be attached to the return, unless a copy has been previously filed.

Only one return is required for each partnership. If copies of the return are furnished to individual partners, each should be clearly identified as "duplicate copy."

B. Time and place for filing.—A resident partnership must file Form 1065 on or before the 15th day of the 4th month following the close of the taxable year. A foreign partnership in which all the partners are nonresident aliens must file the return on or before the 15th day of the 6th month following the close of the taxable year.

If the partnership's principal place of business or principal office or agency is located in ▼	Use this address ▼
Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155
Alabama, Florida, Georgia, Mississippi, North Carolina, South Carolina, Tennessee	Internal Revenue Service Center 4800 Buford Highway Chamblee, Georgia 30006
Indiana, Kentucky, Michigan, Ohio, West Virginia	Internal Revenue Service Center Cincinnati, Ohio 45298
Arkansas, Colorado, Kansas, Louisiana, New Mexico, Oklahoma, Texas, Wyoming	Internal Revenue Service Center 3651 S. Interregional Highway Austin, Texas 78740
Alaska, Arizona, California, Hawaii, Idaho, Montana, Nevada, Oregon, Utah Washington	Internal Revenue Service Center 1160 West 1200 South Street Ogden, Utah 84405
Illinois, Iowa, Nebraska, North Dakota, South Dakota, Missouri, Minnesota, Wisconsin	Internal Revenue Service Center 2306 E. Bannister Road Kansas City, Missouri 64170
Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, Vermont	Internal Revenue Service Center 310 Lowell Street Andover, Mass. 01812

A partnership without a principal office or agency or principal place of business in the United States must file the return with the Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155.

C. Period to be covered by return.—The return shall be filed for the calendar year 1970 or other taxable year beginning in 1970. A partnership's taxable year shall be determined as though the partnership were a taxpayer.

D. Change in, or adoption of, accounting period.—A change by any partnership from one taxable year to another, or a new partnership's adoption of an initial taxable year, must meet the provisions of section 706(b). A change by a principal partner from one taxable year to another must meet the provisions of sections 706(b) and 442. A principal partner is one who has an interest of 5 percent or more in the partnership profits or capital.

For the taxable years of partnerships resulting from a merger or division of other partnerships, see sections 706(b) and 708(b)(2).

E. Signature.—The return must be signed by one partner. If a receiver, trustee in bankruptcy, or assignee is in control of the property or business of the organization, he must sign the return.

Any person(s), firm, or corporation who prepares a partnership return for compensation must also sign to verify the return. However, a verifying signature is not required if the return is prepared by a regular, full-time employee of the partnership, such as a clerk, secretary or bookkeeper. If a firm or corporation prepares the return, it should be signed in the name of the firm or corporation.

F. Penalties.—Severe penalties are provided by law for willful failure to make and file a return on time and for willful attempt to evade or defeat payment of any tax due.

G. Accounting methods.—Ordinary income shall be computed by the accounting method regularly used in maintaining the partnership's books and records. In all cases the method adopted should clearly reflect income. (See section 446.) Unless the law specifically permits, a taxpayer may not change the method of accounting used to report income in prior years (for income as a whole or for any material item) without first securing consent on Form 3115, Application for Change in Accounting Method.

Rounding off to whole-dollar amounts.—The money items on your return and accompanying schedules may be shown as whole-dollar amounts by eliminating any amount less than 50 cents and increasing any amount from 50 cents through 99 cents to the next higher dollar.

H. Items exempt from tax.—Items exempt from tax are listed in sections 101 through 122. For example:

(1) *Interest on governmental obligations.*—The interest on obligations of a State or a possession of the United States, or any of their political subdivisions or of the District of Columbia is exempt.

(2) *Proceeds of insurance policies.*—In general, the proceeds of life insurance policies paid to the partnership by reason of the death of a partner are exempt. If any part of the proceeds is held by the insurer under an agreement to pay interest, the interest is taxable.

(3) *Income from improvements by lessee.*—Income, other than rent, derived by a lessor of real property upon the termination of a lease, representing the value of such property attributable to buildings erected or other improvements made by the lessee, is excludable unless it represents a liquidation in kind of lease rentals.

I. Information at source.—Every partnership making payments in the course of its trade or business during the calendar year of interest (other than under the $10 rule), rents, commissions, or other fixed or determinable income of $600 or more, shall file Forms 1096 and 1099.

If the partnership makes payments of interest aggregating $10 or more on bank deposits, corporate bonds, stockholder's accounts, and savings and loan association accounts, it shall file Forms 1096 and 1099. Either a copy of Form 1099 or a reasonable facsimile shall be furnished the recipient of the interest. *Exceptions*—No report is required of the following: (1) payments of any type to a corporation under section 6041, (2) distributions or salaries to the partners, (3) rent paid as a tenant to a real estate agent, and (4) payments made as a broker to your customers.

J. Balance sheets.—The balance sheets of the partnership must be completed. These balance sheets, Schedule L, should agree with the books of account. Otherwise, any differences should be explained in an attached statement. Partnerships reporting to the Interstate Commerce Commission or to any national, State, municipal, or other public officer, may submit, instead of Schedule L, copies of their balance sheets prescribed by the Commission or State or municipal authorities, as of the beginning and end of the taxable year.

K. Elections.—(1) An unincorporated organization qualifying under section 761(a) as an investing partnership or as participating in the joint production, extraction, or use of property under an operating agreement, may elect to be excluded from treatment as a partnership under section 1.761 of the Regulations. The unincorporated organization must make the election in a statement attached to Form 1065 for the first year for which an election to be excluded is desired.

(2) Generally, the partnership shall make the elections affecting the computation of taxable income derived from partnership operations. Examples of such elections are the method of accounting employed, methods of depreciation, etc. However, certain elections are made by a partner separately on his individual income tax return rather than by the partnership. These elections are made under: section 901, relating to foreign tax credit, and section 617, relating to deduction and recapture of certain mining exploration expenditures, paid or incurred.

(3) Information about elections affecting the basis of partnership property, the basis of partners' interests, and the distribution of property and other elections, may be found under the applicable sections of chapter 1, subchapter K of the Code and the Regulations.

Note: A partnership may no longer elect to be taxed as a domestic corporation. Unincorporated business enterprises are not considered as domestic corporations for any period after December 31, 1968.

L. Section 702(a) items.—Each partner is required by the Code to take into account separately his distributive share of certain specific items enumerated in the Code as follows: (1) gains and losses from sales and exchanges of capital assets held for not more than six months; (2) gains and losses from sales and exchanges of capital assets held for more than six months; (3) gains and losses from sales and exchanges of property described in section 1231; (4) charitable contributions: (5) qualifying dividends; (6) taxes described in section 901; (7) other items of income, gain, loss, deduction, or credit, to the extent provided by Regulations (see instructions for Schedule K); and (8) taxable income or loss (ordinary income) exclusive of items 1 through 7, above.

M. Distribution of unrealized receivables and inventory items.—If a partner receives a distribution of unrealized receivables or substantially appreciated inventory items in exchange for all or part of his interest in other partnership property (including money), the transaction is treated as a sale or exchange of such property between the distributee partner and the partnerships. The gain realized by the partnership is treated as ordinary income. In computing the partners' distributive shares of such ordinary income, it shall be allocated only to partners other than the distributee and separately taken into account under section 702(a)(8). See section 751 and related Regulations.

N. Net operating loss deduction.—The benefit of the deduction for net operating losses provided by section 172 shall not be allowed to a partnership. In computing his own net operating loss or his own taxable income for any taxable year for the purposes of the computation required by section 172, however, a partner shall take into account his share of the income and losses of the partnership, subject to the limitation of section 704(d). The net operating loss deduction shall not be allowed in computing the net earnings from self-employment.

O. Information regarding renegotiable contracts.—If during the taxable year the partnership had contracts or subcontracts subject to the Renegotiation Act, it shall, in answer to question M, page 4, state the actual or, if not accurately determinable, the best estimate of the aggregate gross dollar amount billed during the current taxable year under all contracts and subcontracts.

P. Specially allocated items.—Distributive shares of items of income, gain, loss, deduction, or credit are to be allocated among the partners under the partnership agreement for sharing income or loss generally. However, where the partners agree, specified items may be allocated among them in a different ratio than that for sharing income or loss generally and such allocations may be recognized in accordance with the provisions of section 704. For instance, if the net income exclusive of specially allocated items is divided evenly among three partners but some special items are allocated 50 percent to one, 30 percent to another, and 20 percent to the third partner, the special items should be reported in a separate schedule (see item (a) under Schedule K instructions), instead of in the other numbered lines on page 1.

Q. Attachments.—You may use attachments in the preparation of your return if the lines on the form schedules are insufficient for your needs. The attachments must contain all required information, follow the format of the official schedules, and must be attached to the return in the same sequence as the schedules appear on the official forms. If an attachment is used in place of a schedule having a summary line on page 1 of the form, the total need not be entered on the official schedule, but must be entered on page 1.

Specific Instructions

These instructions correspond with line numbers on the first page of the return, and with schedules appearing on its other pages.

1. Gross receipts.—Enter gross receipts or sales from all business operations except those required to be reported in lines 4 through 10.

Installment sales.—If, under section 453, the installment method is used, attach a schedule showing separately for the current year and the three preceding years the following: *(a)* gross sales; *(b)* cost of goods sold; *(c)* gross profits; *(d)* percentage of gross profits to gross sales; *(e)* amount collected; and *(f)* gross profit on amount collected.

Farmer's income schedule.—For farm income, attach Schedule F (Form 1040). (See instruction 9.)

2. Cost of goods sold (Schedule A).—If the production, manufacture, purchase, or sale of merchandise is an income-producing factor in the trade or business, inventories of merchandise on hand should be taken at the beginning and end of the taxable year and may be valued at *(a)* cost, *(b)* cost or market, whichever is lower, or *(c)* any other method approved by the Commissioner. The method of valuing inventory adopted for the first year is controlling, and a change can be made only after permission is secured from the Commissioner. Application to change must be made on Form 3115 and filed with the Commissioner within 90 days after the beginning of the taxable year in which it is desired to make the change.

If the partnership wants to adopt the LIFO inventory method provided in section 472, it must file application to do so on Form 970.

Items withdrawn from inventory or purchases for the personal use of individual partners should not be included as part of the cost of goods sold, but should be accounted for in Schedule M.

Cost of operations (where inventories are not an income-determining factor).—If the amount entered on line 2 includes an amount applicable to cost of operations, attach a schedule showing (a) salaries and wages and (b) other costs in detail.

4. Income (loss) from other partnerships, syndicates, etc.—Enter the partnership's share of the profit (whether received or not) or loss of another partnership, except the partnership's distributive share of another partnership's capital gains or losses, which should be reported in separate Schedule D (Form 1065). If the distributive share is a loss, it must be limited to the amount of the adjusted basis of the interest in the other partnership as of the end of the other partnership's year in which the loss occurred. If the taxable year does not coincide with the annual accounting period of the other partnership, include in the return the distributive share of the net profit (loss) for the accounting period of such other partnership ending within the period for which the return is filed.

5. Nonqualifying dividends.—Nonqualifying dividends are taxable dividends which are included in ordinary income and for which the individual partner is NOT entitled to an exclusion. Such dividends are derived from the following sources:

(a) Corporations organized under the China Trade Act (section 941);

(b) Corporations which, for the taxable year of the corporation in which the distribution is made, or for the next preceding taxable year of the corporation, are—

(i) exempt from tax under section 501 (charitable, etc., organizations) or section 521 (farmers' cooperatives); or

(ii) corporations to which section 931 (income from sources within possessions of the United States) applies;

(c) Mutual savings banks, cooperative banks, domestic building and loan associations, domestic savings and loan associations, Federal savings and loan associations, on deposits or withdrawable accounts. Dividends from these organizations must be reported as interest.

(d) Regulated investment companies, except to the extent designated by the company to be taken into account as a dividend for these purposes.

(e) Certain real estate investment trusts under sections 856 to 858.

(f) Foreign corporations, including your share from a controlled foreign corporation.

Qualifying dividends are taxable dividends received from domestic corporations and not listed above. See instructions for Schedule K.

6. Interest.—Enter total interest from all sources except *(a)* interest exempt from tax; *(b)* interest on tax-free covenant bonds.

8. Royalties.—Enter net income (loss) as shown on the detailed schedule to be attached to the return.

9. Net farm profit (loss).—Enter the net profit (loss) from Schedule F (Form 1040). Do NOT include in this line any amounts reported in Schedule K (Form 1065).

11. Other income.—Enter any other taxable income and explain its nature in an attached schedule, except items requiring separate computation which are required to be reported in Schedule K. (See instructions for Schedule K.) Include taxable income from annuities and insurance proceeds.

Deductions

13. Salaries and wages.—Enter all salaries and wages not included as a deduction in line 3 of Schedule A, except salaries to partners.

14. Payments to partners—salaries and interest (guaranteed payments).—In computing ordinary income, a deduction may be taken for payments to a partner for services or the use of capital where such payments are determined without regard to the income of the partnership. Do not include distributive shares of partnership profits. Allocate to the appropriate partners in line 5, Schedule K.

15. Rent.—Enter rent on business property but do not deduct rent for a dwelling occupied by any partner for personal use.

16. Interest.—Enter interest on business indebtedness. Amounts paid by a partnership to a partner for the use of capital should be entered on line 14. However, amounts paid as interest by a partnership to a partner as a result of a transaction in which the partner acts in a capacity other than as a partner should be entered on this line. (The limitations on deductions for unpaid interest are given in section 267.)

17. Taxes.—Enter taxes paid on business property or incurred for carrying on business if not reflected in cost of goods sold. Federal import duties and Federal excise and stamp taxes are deductible only if paid or incurred in carrying on a trade or business, or in the production or collection of income, or for the management, conservation, or maintenance of property held for the production of income. Do not deduct taxes assessed against local benefits tending to increase the value of the property assessed, as for paving, etc.; Federal income taxes; estate, inheritance, legacy, succession, and gift taxes; or taxes reported in Schedule K.

18. Bad debts.—Bad debts may be deducted—(*a*) when they become wholly or partially worthless, or (*b*) by reasonable addition to a reserve for bad debts. A partnership filing a first return may select either method, and that method must be followed for subsequent years unless permission is granted to change to the other method. Application to change must be made on Form 3115 within 90 days after the beginning of the taxable year for which it is desired to make the change. (See instructions on Schedule D (Form 1065) regarding nonbusiness debts.)

19. Repairs.—Enter the cost of incidental repairs, etc., which do not add to the value or appreciably prolong the life of the property repaired. Expenditures for new buildings, machinery, or for permanent improvements or betterments which increase the value of the property are chargeable to capital accounts.

20. Depreciation.—A reasonable allowance for the exhaustion, wear and tear, and obsolescence of property used in the trade or business or of property held by the taxpayer for the production of income shall be allowed as a depreciation deduction. (Section 167.) The allowance does not apply to inventories or stock-in-trade nor to land apart from the improvements or physical developments added to it. Depreciation on leasehold improvements, patents, and copyrights shall be included in Schedule I.

Adjustments to basis of property:

(a) Additional first-year depreciation.—If a taxpayer elects to claim the additional first-year allowance under section 179, the basis of the property must be adjusted for the amount of the deduction so claimed.

(b) Salvage value.—In computing the basis on which depreciation may be taken for personal property other than livestock, you need not take into account salvage value that does not exceed 10 percent of the cost or other basis of the property. If the salvage value exceeds 10 percent, only the excess need be taken into account. These provisions apply to property acquired after October 16, 1962, having a useful life of three years or more. (See section 167(f).)

Alternative Depreciation Guidelines and Rules

Revenue Procedure 62–21 (supplemented by Revenue Procedure 65–13), gives alternative standards and procedures for determining depreciation. These guideline lives for guideline classes (broad categories not item-by-item) are in most cases substantially shorter than those previously used. Taxpayers who wish to use these provisions must use them for all assets in a particular guideline class.

Depreciation Methods

Following is a brief description of the various methods of depreciation which may be used under either Revenue Procedure 62–21 or other prescribed rules and standards:

(a) Straight line.—To compute the deduction, add the cost of improvements to the cost (or other basis) of the property and deduct the total depreciation allowed or allowable in prior years. Divide the result by the number of years of useful life remaining to the asset. The quotient is the depreciation deduction.

(b) Declining balance.—A uniform rate is applied each year to the remaining cost or other basis of property determined at the beginning of such year without adjustment for salvage value. For property acquired before January 1, 1954, or used property whenever acquired, the rate of depreciation under this method may not exceed one and one-half times the applicable straight-line rate.

(c) Special rules for new assets.—The cost or other basis of a new asset may also be depreciated under any of the following methods provided the asset is tangible, has an estimated useful life of three years or more, and its original use commenced with the partnership.

(i) Declining balance.—This method may be used with a rate not in excess of twice the applicable straight-line rate.

(ii) Sum of the years-digits.—The deduction for each year is computed by multiplying the cost or other basis of the asset by the number of years of useful life remaining (including the year for which the deduction is computed) and dividing the product by the sum of all the digits corresponding to the years of the estimated useful life of the asset. In the case of a five year life, this sum would be 15 (5+4+3+2+1). For the first year, five-fifteenths of the cost would be allowable; for the second year, four-fifteenths; etc.

(iii) Other methods.—A partnership may use any consistent method that does not result in accumulated allowances at the end of any year greater than the total of the accumulated allowances which would have resulted from the use of the 200 percent declining balance method. This limitation applies only during the first two-thirds of the useful life of the property.

(d) Additional first-year depreciation.—A partnership may elect to write off part of the cost of its tangible depreciable personal property, which has a useful life of at least six years from the date of acquisition. The allowance is in addition to regular depreciation allowable on the balance of the basis of the asset and is deductible in the first year in which the regular depreciation deduction is allowable with respect to the property.

The amount that may be written off is up to 20 percent of the cost of the property (before making any adjustment to the basis for salvage value), but the deduction for each partner may not exceed $2,000 ($4,000 if married and filing a joint return). For example, a partnership consisting of A and B, purchased an asset which cost $100,000. Each partner is married and each is filing a joint return. The profit and loss sharing ratio is 50 percent to each. The total that may be written off is $8,000 (20 percent of $100,000 limited to $4,000 for each partner). If the asset had been purchased for $30,000, and the profit and loss ratio had been 90 percent to A and 10 percent to B, the total that could be written off would be $4,600 (20 percent of $30,000, limited to $4,600)—$4,000 for A (90 percent of $30,000 × 20 percent, limited to $4,000) and $600 for B (10 percent of $30,000 × 20 percent).

The total amount of additional first-year depreciation must be shown in line 1 of Schedule I and allocated to each partner in line 4, Schedule K. Each partner enters this amount, subject to the limitations in the preceding paragraph, in Part III of Schedule E (Form 1040) of his individual income tax return.

Do not deduct additional first-year depreciation on page 1 of the form.

(e) New section 1250 property.—The double declining balance and sum of the years-digits methods may not be used except for (1) new residential rental property (from which at least 80 percent of the gross rental income is derived from rental or residential units), (2) other new real property acquired before July 25, 1969, and (3) new real property acquired after July 24, 1969, if construction, acquisition, or permanent financing arrangements under a binding written contract were entered into before July 25, 1969. Other new real property acquired after July 24, 1969, may be depreciated only under the straight-line or 150 percent declining balance methods. (See section 167(j).)

(f) Used section 1250 property.—Used residential rental property acquired after July 24, 1969, with a useful life of 20 years or more, may be depreciated under the 125 percent declining balance method. In the case of used real property acquired after July 24, 1969, where construction, acquisition, or permanent financing arrangements under a binding written contract were entered into before July 25, 1969, depreciation is limited to the 150 percent declining balance method. Other used real property acquired after July 24, 1969, may be depreciated only under the straight-line method. (See section 167(j).)

(g) Rehabilitation expenditures for low income rental housing.—An election may be made to depreciate property attributable to rehabilitation expenditures for low-income rental housing incurred after July 24, 1969. Such depreciation may be claimed under the straight-line method using a useful life of 60 months. For details see section 167(k).

21. Amortization.—If the partnership elects the deduction for amortization of certain expenditures relating to research and experiment (section 174), trademark and trade name expenditures (section 177), exploration (paid or incurred before September 13, 1966) (section 615), and development (section 616), a statement of the pertinent facts should be filed with the return. Do not enter the deductions for amortization of bond premium on this line but include it in Schedule J.

See section 169 for conditions under which the cost of certified pollution control facilities may be amortized over a five year period.

For details which must be furnished in the statements of election required by these sections, consult your District Director.

22. Depletion.—If a deduction is claimed for timber depletion, attach Form T.

23. Retirement plans, etc.—Enter deductible contributions made by the partnership for its common-law employees under a qualified pension, profit-sharing, annuity, or bond purchase plan, and compensation under any other deferred payment plan.

If the plan does not include partners as self-employed individuals, file Form 2950 (optional in the first year—see instructions for that form). If the plan includes partners as self-employed individuals, attach Form 2950-SE. A Form 2950SE also must be used by each partner to determine his deduction for contributions made on his behalf by the partnership.

24. Other deductions.—Enter any other authorized deductions for which no space is provided elsewhere on page 1 of the return, exclusive of items requiring separate computation and required to be reported in Schedule K. Do not deduct losses incurred in transactions which were neither connected with the trade or business nor entered into for profit. No deduction is allowable for the amount of any item or part of it allocable to a class of exempt income, other than the allowable portion attributable to wholly exempt interest income. Items directly attributable to such exempt income shall be allocated to it, and items directly attributable to any class of taxable income shall be allocated to that taxable income. If an item is attributable both to taxable income and exempt income, a reasonable proportion of it, shall be allocated to each.

A partnership receiving any exempt income other than interest, or holding any property or, engaging in any activity the income from which is exempt, shall submit as a part of its return an itemized statement showing (a) the amount of each class of exempt income, and (b) the amount of expense items allocated to each such class (the amount allocated by apportionment being shown separately).

Schedule D—Sales or exchanges of property.—Every sale or exchange of property, even though no gain or loss is indicated, must be reported in detail.

The computation of gains and losses from sales or exchanges of capital assets and property other than capital assets should be made on the separate Schedule D (Form 1065). Exceptions are specially allocated gains and losses, and the gains from disposition of sections 1251 and 1252 farm property. These are shown in a separate schedule attached to Form 1065. (See Schedule K instructions, paragraph (a), below.)

Losses by fire, storm, shipwreck, other casualty, or theft not compensated by insurance can no longer be deducted on page 1 of Form 1065. They must be reported in Part V(B), line 20, of Schedule D (Form 1065).

Schedule K—Partners' shares of income, credits, deductions, etc.—This schedule should show complete information for all the persons who were members of the partnership, syndicate, group, etc., during any portion of the taxable year. Although the partnership is not subject to income tax, the members are liable for income tax in their separate capacities and are taxable upon their distributive shares of the income of the partnership, whether distributed or not, and each is required to include his share in his return. A partner may not claim on his separate return a distributive share of loss from a partnership to the extent any such loss exceeds the basis of his interest in the partnership. The excess of such loss may be claimed for later years to the extent that the basis for the partner's interest is increased above zero. Each partner should be advised by the partnership of his share of the income, deductions, credits, etc., as shown in Schedule K (lines 3 to 15 inclusive) and of his share of any other items required to be shown in a separate schedule as described in paragraphs (a) through (d) of this section, below.

Line 4.—Enter each partner's distributive share of additional first-year depreciation.

Line 6.—Enter the distributive share of dividends received from domestic corporations, to which the partner is entitled to an exclusion (section 116) on his individual income tax return. (See instruction 5.)

Line 12.—Enter each partner's distributive share of contributions paid by the partnership within the partnership's taxable year. (An itemized list of the partnership's charitable contributions must also be submitted.)

Line 13.—EXPENSE ACCOUNT ALLOWANCE.—Expense account allowance means *(a)* amounts other than compensation received as advances or reimbursements, and *(b)* amounts paid by or for the partnership for expenses incurred by or on behalf of a partner, including all amounts charged through any type of credit card.

It does not include amounts paid for *(i)* the purchase of goods for resale or use in the business, and *(ii)* incidental expenses, such as the purchase of office supplies for the partnership, or local transportation in connection with an errand. The partnership should maintain records to substantiate travel and entertainment expenditures.

Complete this column for the 25 highest paid partners, including limited partners. To determine the partners the information is required for, all allowances including such expense account allowances and the partner's share of ordinary income must be added to each partner's compensation. This column need not be completed for any partner for whom the combined amount is less than $10,000.

Line 14.—A partner is allowed a tax credit based on his pro rata share of the partnership investment in certain depreciable property having an estimated useful life of four years or more. Allocate to each partner the investment by amount, type and life of property. The cost of used property is LIMITED TO AGGREGATE COST OF $50,000.

When property is disposed of prior to the "life years" assigned, each partner should be notified of the dates when property was purchased and sold so he may reflect in his return for the year of sale the amount by which the credit taken in a prior year or years exceeds the credit as recomputed due to the early disposition of the property. (For information on whether the investment in property qualifies for the credit and for other information see Form 3468.)

Line 15.—Enter each partner's distributive share of items of income and deductions which enter into the computation of items of tax preferences. A partner with tax preference items may be required to file Form 4625, Computation of Minimum Tax. See that form for definitions of tax preference items, filing requirements, and tax computation.

A separate schedule must be attached to the return showing each partner's distributive share of the following:

(a) The total of the income or gain and the total of the deduction or credit of the following items: recoveries of bad debts, prior taxes and delinquency amounts (section 111); gains and losses from wagering transactions (section 165(d)); soil and water conservation expenditures (section 175); intangible drilling and development costs (section 263 (c)); deduction and recapture of certain mining exploration expenditures paid or incurred (section 617); and any items of income, gain, loss, deduction, or credit subject to a special allocation under the partnership agreement which differ from the allocation of partnership income or loss generally.

Also, the partnership must show on the separate schedule each partner's distributive share of the parnership's farm net losses, gains from disposition of farm recapture, and other items applicable to sections 1251 and 1252.

(b) Taxes described in section 901 which have been paid or accrued by the partnership to foreign countries or to possessions of the U.S.

If you are a shareholder of a regulated investment company and receive notice on Form 2439 that the company paid tax on undistributed capital gains, enter your share of the tax paid by the company. Partners should be instructed to claim their part of the credit on their income tax return by following the tax return instructions, except that the credit should be identified as a "Regulated Investment Company credit received from a partnership" instead of attaching Form 2439. Attach copy B to the partnership return.

(c) Payments by the partnership to a retirement plan on behalf of partners. For requirement of Form 2950SE and deduction by partner, see instruction 23.

(d) For the taxable year, the number of gallons of *(i)* gasoline used (A) on a farm for farming purposes, (B) other than as fuel in a highway vehicle, and (C) in vehicles while engaged in furnishing certain public passenger land transportation service; *(ii)* lubricating oil used other than in a highway motor vehicle, and *(iii)* special fuels used after June 30, 1970 (A) on a farm for farming purposes, (B) in vehicles while engaged in furnishing certain public passenger land transportation service, and (C) for nontaxable uses.

Each partner should attach Form 4136 to his income tax return, to claim a credit on Form 1040 for Federal tax on such gasoline, special fuels, and lubricating oil.

Schedule M—Reconciliation of Partners' Capital Accounts.—This schedule should show what caused the changes in the partners' capital accounts during the taxable year. The total of column 1 of Schedule M should agree with line 19, column (B), of Schedule L for the beginning of the taxable year, and the total of column 7 of Schedule M should agree with line 19, column (D), of Schedule L for the end of the taxable year. Any difference should be adequately explained in an attached statement.

Schedule N—Computation of net earnings (or loss) from self-employment.

In determining the amount of net earnings from self-employment, exclude income and deductions from the following sources:

Interest.—Interest on bonds, debentures, notes, certificates, or other evidences of indebtedness, issued with interest coupons or in registered form by a corporation or by a government or political subdivision, unless received in the course of a trade or business as a dealer in stocks or securities.

Real estate rentals.—Rentals from real estate, except rentals received in the course of a trade or business as a real-estate dealer.

The following do not constitute rentals from real estate: receipts for the use or occupancy of rooms or other space where services are also rendered to the occupant, such as rooms in hotels; boardinghouses; apartment houses furnishing hotel services; tourist camps; tourist homes; or space in parking lots, ware houses, or storage garages. They are included in determining net earnings from self-employment.

Partnership with income from farming.—A partner may use the optional method of computing net earnings from self-employment from farming on his individual income tax return. See Schedule SE (Form 1040) for instructions and the computation of net earnings from self-employment from farming. In figuring the gross profits from farming, Schedule SE (Form 1040), Part II, line 3, use your share of the gross profits shown on either line 28 or line 67 of the Schedule F (Form 1040) filed with the partnership return.

Form **1120S**

Department of the Treasury
Internal Revenue Service

U.S. Small Business Corporation Income Tax Return

for the calendar year 1970 or other taxable year beginning ....., 1970, ending ....., 19.....

1970

A Date of election as small business corporation

Name

C Employer Identification No.

B Business Code No. (see page 4 of instructions)

Number and street

D County in which located

City or town, State, and ZIP code

E Enter total assets from line 14, column D, Schedule L

IMPORTANT—All applicable lines and schedules must be filled in. If the lines on the schedules are not sufficient, see instruction M.

GROSS INCOME

1	Gross receipts or gross sales ..... **Less:** returns and allowances	
2	Less: cost of goods sold (Schedule A) and/or operations (attach schedule)	
3	Gross profit	
4	(a) Domestic dividends	
	(b) Foreign dividends	
5	Interest on obligations of the United States and U.S. instrumentalities	
6	Other interest	
7	Gross rents	
8	Gross royalties	
9	Gains and losses (separate Schedule D, Form 1120S)—	
	(a) Net short-term capital gain reduced by any net long-term capital loss	
	(b) Net long-term capital gain reduced by any net short-term capital loss (if more than $25,000, see instructions)	
	(c) Net ordinary gain (loss)	
10	Other income (attach schedule)	
11	Total income, lines 3 through 10	

DEDUCTIONS

12	Compensation of officers (Schedule E)	
13	Salaries and wages (not deducted elsewhere)	
14	Repairs (do not include capital expenditures)	
15	Bad debts (Schedule F if reserve method is used)	
16	Rents	
17	Taxes (attach schedule)	
18	Interest	
19	Contributions (**not over 5% of line 28 adjusted per instructions**—attach schedule)	
20	Amortization (attach schedule)	
21	Depreciation (Schedule G)	
22	Depletion (attach schedule)	
23	Advertising	
24	Pension, profit-sharing, stock bonus, annuity plans (attach Form(s) 2950)	
25	Other employee benefit plans (see instructions)	
26	Other deductions (attach schedule)	
27	Total deductions on lines 12 through 26	
28	Taxable income, line 11 less line 27	

TAX

29	Income tax: (a) On capital gains (Schedule J)		
	(b) Surcharge—enter 2½% of line 29(a) (Fiscal year corporations: see instructions for Schedule J)		
30	Minimum tax (see instrs). Check here ☐ if Form 4626 is attached		
31	Total tax (add lines 29 and 30)		
32	Credits: (a) Tax deposited—Form 7004 application for extension (attach copy)		
	(b) Credit for U.S. tax on special fuels, nonhighway gas, and lubricating oil (attach Form 4136)		
33	TAX DUE (line 31 less line 32). See instruction G for depositary method of payment →		
34	OVERPAYMENT (line 32 less line 31) →		

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than the taxpayer, his declaration is based on all information of which he has any knowledge.

CORPORATE SEAL

Date ..... Signature of officer ..... Title .....

Date ..... Individual or firm signature of preparer ..... Address .....

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Schedule A—COST OF GOODS SOLD (See instruction 2)

Method of inventory valuation (specify) ▶

Was there any substantial change in the manner of determining quantities, costs, or valuations between opening and closing inventory? Yes ☐ No ☐. If "Yes," attach explanation.

1	Inventory at beginning of year	5	Total of lines 1 through 4
2	Merchandise bought for manufacture or sale	6	Less inventory at end of year
3	Salaries and wages	7	Cost of goods sold (enter here and on line 2, page 1)
4	Other costs (attach schedule)		

Schedule E—COMPENSATION OF OFFICERS (See instruction 12)

1. Name of officer	2. Social security number	3. Title	4. Time devoted to business	5. Percentage of corporation stock owned	6. Amount of compensation	7. Expense account allowances
Total compensation of officers (enter here and on line 12, page 1)						

Schedule F—BAD DEBTS—RESERVE METHOD (See instruction 15)

1. Year	2. Trade notes and accounts receivable outstanding at end of year	3. Sales on account	Amount added to reserve: 4. Current year's provision	Amount added to reserve: 5. Recoveries	6. Amount charged against reserve	7. Reserve for bad debts at end of year
1965						
1966						
1967						
1968						
1969						
1970						

Schedule G—DEPRECIATION (See instruction 21)

Taxpayers using Revenue Procedures 62–21 and 65–13: Make no entry in column 2. Enter the cost or other basis of assets held at the end of the year in column 3, and enter the accumulated depreciation at the end of the year in column 4.

1. Group and guideline class or description of property	2. Date acquired	3. Cost or other basis	4. Depreciation allowed or allowable in prior years	5. Method of computing depreciation	6. Life or rate	7. Depreciation for this year
1 Total additional first-year depreciation (do not include in items below) →						
Buildings						
Furniture and fixtures						
Transportation equipment						
Machinery and other equipment						
Other (specify)						
2 Totals						
3 Less amount of depreciation claimed in Schedule A and elsewhere on return						
4 Balance—enter here and on line 21, page 1						

Schedule H—SUMMARY OF DEPRECIATION

	Straight line	Declining balance	Sum of the years-digits	Units of production	Additional first-year (section 179)	Other (specify)	Total
1 Under Rev. Procs. 62–21 and 65–13							
2 Other							

Schedule J—TAX COMPUTATION (See instructions)

1	Taxable income (line 28, page 1)		
2	(a) Enter 48 percent of line 1 (members of controlled groups, see instructions)		
	(b) Subtract $6,500 and enter difference	6,500.00	
3	Net long-term capital gain reduced by net short-term capital loss (from line 9(b), page 1)		
4	Subtract $25,000. (Statutory minimum.)		25,000.00
5	Balance (line 3 less line 4) (see instructions)		
6	Enter 28 percent of line 5 (fiscal year corporations, see instructions)		
7	Income tax (line 2 or line 6, whichever is lesser). Enter here and on line 29(a), page 1		

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Schedule K—SHAREHOLDERS' SHARES OF INCOME (See instructions)
Computation of Corporation's Undistributed Taxable Income

1 Taxable income (line 28, page 1)		
2 Less: (a) Money distributed as dividends out of earnings and profits of the taxable year		
(b) Tax imposed on certain capital gains (line 31, page 1)		
3 Corporation's undistributed taxable income		

Schedule of Distribution and Income (attach additional sheets, if necessary)

1. Name of each shareholder	Social security number	2. Stock ownership: Number of shares	Period held: From	To	3. Percentage of time devoted to business
A					
B					
C					
D					

Shareholder's Share of:	Shareholder A	Shareholder B	Shareholder C	Shareholder D	Total
4 Compensation					
5 Dividends paid					
6 Undistributed taxable income (loss)					
7 Net long-term capital gain after tax (see instructions)					
8 Dividends entitled to exclusion					
9 Ordinary income					
10 Nondividend distributions					
11 Tax preferences:					
a Excess investment interest: (1) Investment interest expense					
(2) Investment income					
(3) Investment expense					
b Accelerated depreciation on real property: (1) Low-income rental housing (sec. 167(k))					
(2) Other real property					
c Accelerated depreciation on personal property subject to a net lease					
d Amortization of certified pollution control facilities					
e Amortization of railroad rolling stock					
f Reserves for losses on bad debts of financial institutions					
g Excess percentage depletion					
h Net long-term capital gain after tax					

F Date incorporated

G Did the corporation at the end of the taxable year own directly or indirectly 50 percent or more of the voting stock of a domestic corporation? Yes ☐ No ☐. (For rules of attribution, see section 267(c).)

If the answer is "Yes," attach a schedule showing:

(a) name, address, and employer identification number; and

(b) percentage owned.

H Did the corporation during the taxable year have any contracts or subcontracts subject to the Renegotiation Act of 1951? Yes ☐ No ☐

If "Yes," enter the aggregate gross dollar amount billed during the year

I Amount of taxable income (or loss) for: 1967 ; 1968 ; 1969

J Refer to instructions for business activity codes and state the:

Principal business activity

Principal product or service

K Were you a member of a controlled group subject to the provisions of sections 1561 or 1562? Yes ☐ No ☐

L Did you claim a deduction for expenses connected with any:

(1) Entertainment facility (boat, resort, ranch, etc.)? Yes ☐ No ☐

(2) Living accommodations (except employees on business)? Yes ☐ No ☐

(3) Employees' families at conventions or meetings? Yes ☐ No ☐

(4) Employee or family vacations not reported on Form W-2? Yes ☐ No ☐

M Did you file all required Forms 1099, 1096 and 1087? Yes ☐ No ☐

N Did the corporation, at any time during the taxable year, have any interest in or signature or other authority over a bank, securities, or other financial account in a foreign country? Yes ☐ No ☐. If "Yes," attach Form 4683. (For definitions, see Form 4683.)

O Answer only if (1) this is the first 1120S return filed since your election to be treated as a small business corporation and (2) the corporation was in existence for the taxable year prior to the election and had investment credit property:

Was an agreement filed under Section 1.47-4(b) of the Regulations? Yes ☐ No ☐

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Form 1120S (1970) Page 4

Schedule L—BALANCE SHEETS (See instructions)

ASSETS	Beginning of taxable year (A) Amount	(B) Total	End of taxable year (C) Amount	(D) Total
1 Cash				
2 Trade notes and accounts receivable				
(a) Less allowance for bad debts				
3 Inventories				
4 Gov't obligations: (a) U.S. and instrumentalities				
(b) State, subdivisions thereof, etc.				
5 Other current assets (attach schedule)				
6 Loans to shareholders				
7 Mortgage and real estate loans				
8 Other investments (attach schedule)				
9 Buildings and other fixed depreciable assets				
(a) Less accumulated depreciation				
10 Depletable assets				
(a) Less accumulated depletion				
11 Land (net of any amortization)				
12 Intangible assets (amortizable only)				
(a) Less accumulated amortization				
13 Other assets (attach schedule)				
14 Total assets				
LIABILITIES AND SHAREHOLDERS' EQUITY				
15 Accounts payable				
16 Mtgs., notes, bonds payable in less than 1 year				
17 Other current liabilities (attach schedule)				
18 Loans from shareholders				
19 Mtgs., notes, bonds payable in 1 year or more				
20 Other liabilities (attach schedule)				
21 Capital stock				
22 Paid-in or capital surplus (attach reconciliation)				
23 Retained earnings—appropriated (attach schedule)				
24 Retained earnings—unappropriated				
25 Shareholders' undistributed taxable income				
26 Less cost of treasury stock		( )		( )
27 Total liabilities and shareholders' equity				

Schedule M-1—RECONCILIATION OF INCOME PER BOOKS WITH INCOME PER RETURN

1 Net income per books		7 Income recorded on books this year not included in this return (itemize)	
2 Federal income tax		(a) Tax-exempt interest	
3 Excess of capital losses over capital gains			
4 Taxable income not recorded on books this year (itemize)		8 Deductions in this tax return not charged against book income this year (itemize)	
5 Expenses recorded on books this year not deducted in this return (itemize)		9 Total of lines 7 and 8	
6 Total of lines 1 through 5		10 Income (line 28, page 1)—line 6 less line 9	

Schedule M-2—ANALYSIS OF UNAPPROPRIATED RETAINED EARNINGS PER BOOKS (line 24 above)

1 Balance at beginning of year		5 Distributions out of current or accumulated earnings and profits: (a) Cash	
2 Net income per books		(b) Stock	
3 Other increases (itemize)		(c) Property	
		6 Current year's undistributed taxable income or net operating loss (total of line 6, Schedule K)	
		7 Other decreases (itemize)	
4 Total of lines 1, 2, and 3		8 Total of lines 5, 6, and 7	
		9 Balance at end of year (line 4 less line 8)	

☆ U.S. GOVERNMENT PRINTING OFFICE: 1970—O-370-096 36 7663 697

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1970

Department of the Treasury
Internal Revenue Service

Instructions for Form 1120S

U.S. Small Business Corporation Income Tax Return

General Instructions

(References are to the Internal Revenue Code.)

A. Corporations required to file Form 1120S.—Every small business corporation (as defined in section 1371(a)) that has filed a proper and timely election under section 1372(a) not to be subject to the income tax imposed by chapter 1 (other than by section 1378) must file Form 1120S. See Form 2553.

B. Consents of shareholders.—Consents of all shareholders must be included on the election form notifying the Service Center Director (or District Director) of the election, or included as attachments to the election. However, where the election was made before the first day of the taxable year, the consents of the persons, who became shareholders after the date of election and on or before such first day, must be filed with the Service Center Director (or District Director) with whom the election was filed as soon as practicable after such first day and in no event later than the last day prescribed for making the election. Copies of such latter consents must be attached to the Form 1120S at the time the return is filed.

New shareholders (any person who was not a shareholder on the first day of the first taxable year for which the election is effective, or on the day on which the election is made, whichever is later) must consent to the election and such statement of consent must be filed with the Service Center Director (or District Director) with whom the election was filed within a period of 30 days after they become shareholders or the election is automatically terminated. Copies of such consents must also be attached to the return.

C. Termination.—The election by the corporation is automatically terminated: (1) by the failure of a new shareholder to consent to such election as explained in B above; (2) where it ceases to be a small business corporation as defined in section 1371(a); (3) where it derives more than 80 percent of its gross receipts from sources outside the U.S.; or (4) where it has gross receipts more than 20 percent of which is passive investment income (defined in section 1372(e)(5)(C)), except during the first 2 taxable years of active conduct of any trade or business if passive investment income is less than $3,000. Such termination is effective for the taxable year in which any one of the foregoing occurs and for all succeeding taxable years of the corporation (section 1372(e).)

The election may be revoked for any taxable year after the first taxable year for which the election is effective. An election to revoke may be made only if all persons who are shareholders on the day on which the revocation is made consent to the revocation. The revocation is effective (1) for the taxable year in which made, if made before the close of the first month of the taxable year, or (2) for the taxable year following the taxable year in which made, if made after the close of the first month; and for all succeeding taxable years. The revocation is to be made in the manner prescribed by the regulations (1.1372–4).

Where the small business corporation has elected under section 1372(a) and the election has been terminated or revoked, the corporation is not eligible to again elect under section 1372(a) for 5 years unless the Commissioner consents to such an election.

D. Period to be covered by return.—The return shall be filed for the calendar year 1970 or other taxable year beginning in 1970. If the return is for other than a calendar year, fill in the taxable year space at the top of the form. If the corporation liquidates or otherwise ceases to exist and this is the last return it is required to file, write "FINAL RETURN" at the top of the form.

E. When to file.—The return must be filed on or before the 15th day of the third month following the close of the taxable year. Request for automatic extension of 3 months for filing the return must be made on Form 7004. (Section 6081(b).)

F. Where to file.—

If the corporation's principal business, office, or agency is located in ▼	Use this address ▼
Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155
Alabama, Florida, Georgia, Mississippi, North Carolina, South Carolina, Tennessee	Internal Revenue Service Center 4800 Buford Highway Chamblee, Georgia 30006
Indiana, Kentucky, Michigan, Ohio, West Virginia	Internal Revenue Service Center Cincinnati, Ohio 45298
Arkansas, Colorado, Kansas, Louisiana, New Mexico, Oklahoma, Texas, Wyoming	Internal Revenue Service Center 3651 S. Interregional Highway Austin, Texas 78740
Alaska, Arizona, California, Hawaii, Idaho, Montana, Nevada, Oregon, Utah, Washington	Internal Revenue Service Center 1160 West 1200 South Street Ogden, Utah 84405
Illinois, Iowa, Nebraska, North Dakota, South Dakota, Missouri, Minnesota, Wisconsin	Internal Revenue Service Center 2306 E. Bannister Road Kansas City, Mo. 64170
Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, Vermont	Internal Revenue Service Center 310 Lowell Street Andover, Mass. 01812

G. Depositary method of payment of tax.—The balance of tax due must be paid in full when the return is filed or in two installments: 50 percent on or before the 15th day of the third month and 50 percent on or before the 15th day of the sixth month following the close of the taxable year.

All corporations must deposit their income tax payments with an authorized commercial bank depositary or Federal Reserve bank. All deposits must be accompanied by Form 503 (Federal Tax Deposit, Corporation Income Taxes). Do not remit directly to Internal Revenue Service. Timeliness of deposits will be determined by the date the deposit is received by the commercial bank depositary or Federal Reserve bank. However, a deposit received after the due date will be considered timely if the corporation establishes that it was mailed on or before the second day before the prescribed due date.

Corporations needing Forms 503 may obtain them by making application to the Service Center Director (or District Director). The application should include the corporation's name, identification number, address, and the taxable year to which the deposits relate.

H. Accounting methods.—Taxable income must be computed in accordance with the method of accounting regularly used in maintaining the corporation's books and records. In all cases the method adopted should clearly reflect taxable income. (See section 446.)

Unless the law specifically permits, you may not change the method of accounting used to report income in prior years (for income as a whole or for any material item) without first securing consent on Form 3115, Application for Change in Accounting Method.

Rounding off to whole-dollar amounts.—The money items on your return and accompanying schedules may be shown as whole-dollar amounts by eliminating any amount less than 50 cents and increasing any amount from 50 cents through 99 cents to the next higher dollar.

I. Certain information returns that may be required.—

Forms 1096 and 1099.—Information returns to be filed concerning certain dividends (the term "dividend" does not include any amount that is treated under section 1373 (relating to undistributed taxable income of electing small business corporations) as an amount distributed as a constructive dividend), earnings, interest, rents, royalties, annuities, pensions, foreign items; and prizes, awards, and commissions to nonemployees.

Forms 966 and 1099L.—Information returns regarding dissolution or liquidation, and distributions in liquidation.

J. Stock ownership in foreign corporations.—If you owned 5 percent or more in value of the outstanding stock of a foreign personal holding company, attach the statement required by section 551(d).

If you controlled a foreign corporation or were a 10 percent or more shareholder of a controlled foreign corporation, you may be required to file Forms 2952 and 3646.

K. Balance sheets.—The balance sheets, Schedule L, should agree with the books of account or any differences should be reconciled. All corporations reporting to the Interstate Commerce Commission or to any national, State, municipal, or other public officer, may submit, in lieu of Schedule L, copies of their balance sheets prescribed by such authorities as of the beginning and end of the taxable year.

Certificates of deposit should be included as cash on line 1 of the balance sheets.

L. Net operating loss and other deductions.—The deduction for net operating losses provided by section 172 and the Special Deductions provided in Part VIII (except section 248) of subchapter B, shall not be allowed to an electing small business corporation. (Section 1373(d).)

M. Attachments.—Attachments may be used in the preparation of your return if the lines on the form schedules are not sufficient for your needs. The attachment must contain all required information; must follow the format of the official schedules; and must be attached to the return in the same sequence as the schedules appear on the official form. If an attachment is used in place of a schedule having a summary line on page 1 of the form, the total need not be entered on the schedule, but must be entered on page 1.

Enter your name and identifying number on all attachments.

N. Signature.—The return must be signed either by the president, vice president, treasurer, assistant treasurer, chief accounting officer, or by any other corporate officer (such as the tax officer) who is authorized to sign. A receiver, trustee, or assignee must sign any return that he is required to file on behalf of a corporation.

O. Transfers to corporation controlled by transferor.—If a person acquires stock or securities of a corporation in exchange for property, and any gain or loss is not recognized under section 351, the transferor and transferee must file with their return for the taxable year in which the exchange is consummated, the information required by section 1.351–3 of the regulations.

Specific Instructions

(Numbered to correspond with line numbers on page 1 of the return.)

1. Gross receipts.—Enter gross receipts or sales from all business operations except those required to be reported on lines 4 through 10.

If you use the installment method of reporting, enter on line 1 the gross profit on collections from installment sales and carry the same amount to line 3. Attach a schedule showing for the current and 3 preceding years: (a) Gross sales, (b) cost of goods sold, (c) gross profits, (d) percentage of gross profits to gross sales, (e) amount collected, and (f) gross profit on amount collected.

2. Cost of goods sold.—If the production, manufacture, purchase, or sale of merchandise is an income-determining factor in the trade or business, inventories of merchandise on hand should be taken at the beginning and end of the taxable year, and may be valued at cost, lower of cost or market, or by any other permissible method.

Once an inventory method is adopted, it may not be changed without permission. Application for permission to change must be made on Form 3115 within 90 days after the beginning of the taxable year in which it is desired to make the change.

A corporation electing to use the last-in, first-out method of valuing inventory provided in section 472 must file Form 970 with the return for the first year of the election. Thereafter, attach a separate schedule showing (1) a summary of all inventories, and (2) with respect to any inventories computed under section 472, the computation of the quantities and cost by acquisition levels.

6. Other interest.—Enter interest on loans, notes, mortgages, bonds, bank deposits, corporate bonds, etc. See section 171 for amortizable bond premiums.

7. Gross rents.—Enter the gross amount received for the rent of property. Any expenses, including repairs, interest, taxes, and depreciation should be included in the proper lines for deductions.

9. Sales or exchanges of capital assets and other property.—See separate Schedule D and Instructions.

If line 9(b) exceeds $25,000, see instructions for Schedule J—Tax Computation.

10. Other income.—Enter the total amount of other income not reported elsewhere in the return and attach a schedule showing details if spaces provided are not sufficient. Include recoveries of bad debts deducted in prior years under the specific charge-off method.

12. Compensation of officers.—Expense account allowance (column 7) means: (1) amounts, other than compensation, received as advances or reimbursements, and (2) amounts paid by or for the corporation, for expenses incurred by or on behalf of an officer.

Column 7 of Schedule E is to be completed for your 25 highest paid officers. To determine the highest paid, all allowances (including expense account) must be added to each officer's compensation. It need not be completed for any officer where the combined amount is less than $10,000. An officer is one who is elected or appointed to office, or designated as such in the charter or bylaws such as regular officer, chairman of the board, etc.

14. Repairs.—Enter the cost of incidental repairs, including labor, supplies, and other items, that do not add to the value, or appreciably prolong the life, of the property.

15. Bad debts.—Bad debts may be treated in either of two ways—(1) as a deduction for debts which become worthless in whole or in part, or (2) as a deduction for a reasonable addition to a reserve for bad debts. (Section 166.)

Application for permission to change the method of computing bad debts must be made on Form 3115 within 90 days after the beginning of the taxable year for which it is desired to make the change.

17. Taxes.—Enter taxes paid or accrued during the taxable year and attach a schedule showing the type and amount of tax.

18. Interest.—Enter interest paid or accrued on business indebtedness. Do not include interest on indebtedness incurred or continued to purchase or carry obligations, the interest on which is wholly exempt from income tax. (Section 265.)

See section 267 for limitation on deductions for unpaid expenses and interest in the case of transactions between related taxpayers.

19. Contributions.—Enter contributions or gifts actually paid within the taxable year to or for the use of organizations and governmental bodies as set forth in section 170(c).

The amount claimed shall not exceed 5 percent of taxable income computed without regard to this deduction. Charitable contributions in excess of the 5% limitation may not be deducted for the taxable year but may be carried over to the 5 succeeding taxable years.

Corporations on the accrual basis may elect to deduct contributions paid on or before the 15th day of the 3d month following the close of the taxable year if the contributions are authorized by the board of directors during the taxable year. A declaration, signed by an officer, must be attached to the return stating that the resolution authorizing the contribution was adopted by the board of directors.

Attach a schedule showing the name of each organization and the amount paid. If a contribution is made in property other than money, state the kind of property contributed and the method used in determining its fair market value. If a contribution carryover is included, show the amount and how the carryover was determined.

Special rule for contributions of certain property.—In the case of a charitable contribution of property, the contribution must be reduced by the sum of

(1) the ordinary income and

(2) in the case of certain contributions, 62½% of the long-term capital gain,

that would have resulted if the property were sold at its fair market value. The reduction for 62½% of the long-term capital gain applies to (1) contributions of tangible personal property for use by an exempt organization for a purpose or function unrelated to the basis for its exemption, and (2) contributions of any property to or for the use of certain private foundations. (Section 170(e).)

Bargain sale to a charitable organization.—If a charitable contribution deduction is allowed by reason of a sale of property to a charitable organization, the adjusted basis for determining gain from the sale is an amount which is in the same ratio to the adjusted basis as the amount realized is to the fair market value of the property.

20. Amortization.—If a deduction is claimed for amortization, attach a detailed statement. The law makes special provisions for amortization of the following kinds of expenditures:

(a) Pollution control facilities—section 169;
(b) research and experimental—section 174;
(c) trademark and trade name—section 177;
(d) organizational—section 248; (e) exploration—section 615; and (f) development—section 616.

21. Depreciation.—If a deduction is claimed for depreciation of property, leasehold improvements, patents, or copyrights, fill in Schedule G. If additional space is required, Form 4562, Depreciation, may be used as a supplement to Schedule G.

For real property, salvage value must be taken into account in determining the depreciation deduction (except under the declining balance method), and for personal property, to the extent it exceeds 10 percent of the cost or other basis of the property.

Alternative depreciation guidelines and rules.—Revenue Procedure 62–21, supplemented by Revenue Procedure 65–13, sets forth alternative standards and procedures for determining depreciation. Taxpayers who wish to use these provisions must use them for all assets in a particular guideline class.

Tangible property other than real property.—Tangible personal property, whether new or used, may be depreciated under the straight line method or the 150% declining balance method.

New tangible property with a useful life of 3 years or more may also be depreciated under (1) the double declining balance method, (2) the sum of the years-digits method, and (3) any other method that does not result in accumulated allowances at the end of any year (during the first two-thirds useful life of the property) greater than the total that could have been deducted if the double declining balance method had been used.

New section 1250 property.—The double declining balance and sum of the years-digits methods may not be used except for (1) new residential rental property (from which at least 80% of the gross rental income is derived from rental of residential units). (2) other new real property acquired before July 25, 1969, and (3) new real property placed in service after July 24, 1969, if construction, acquisition, or permanent financing arrangements were entered into before July 25, 1969. Other new real property acquired after July 24, 1969, may be depreciated under the straight line or 150% declining balance methods.

Used section 1250 property.—Used residential rental property acquired after July 24, 1969, with a useful life of 20 years or more may be depreciated under the 125% declining balance method. In the case of used real property acquired before July 25, 1969, or used real property acquired after July 24, 1969, pursuant to a written contract entered into before July 25, 1969, for the acquisition of such property or for the permanent financing thereof, depreciation is limited to the 150% declining balance method. Other used real property acquired after July 24, 1969, may be depreciated under the straight line method.

Rehabilitation expenditures for low-income rental housing.—An election may be made to depreciate property attributable to rehabilitation expenditures for low-income rental housing incurred after July 24, 1969. Such depreciation may be claimed under the straight line method using a useful life of 60 months. For details, see section 167(k).

Section 179—Additional first-year depreciation allowance.—For the first year a depreciation deduction is allowable, corporations may elect to write off 20 percent of the cost (before adjustment for salvage value) of tangible personal property (whether new or used) with a useful life of 6 years or more, up to an aggregate cost of $10,000.

Controlled corporate groups must apportion this $10,000 amount among members of the groups. For this purpose, section 179 (d)(7) provides a special definition of controlled groups.

Total additional first-year depreciation must be shown on line 1 of the depreciation schedule.

If a taxpayer elects to claim the additional first-year allowance under section 179, the basis of the property must be reduced by the amount of the deduction and salvage value when computing ordinary depreciation.

22. Depletion.—The percentage depletion rate for oil and gas wells is 22%. See section 613(b) for rates applicable to other natural deposits.

Submit Form T with your return if a deduction for timber depletion is claimed.

25. Other employee benefit plans.—Enter deductions for contributions to employee benefit plans (other than those claimed on line 24), such as insurance, health, or welfare plans. Submit with the return a schedule for each plan showing: (1) the nature of benefits, i.e., group-term life insurance, group permanent life insurance, noninsured death benefit, hospitalization, surgical, medical, sickness, accident, major medical expense, unemployment benefit, or other welfare benefits; (2) method of financing, i.e., insured, industry or areawide fund, self-insured fund, or direct benefit payments; (3) the amount of deductions; (4) the amount of employee contributions; (5) the number of employees covered; and (6) if a self-insured plan, the amount of benefits paid during the taxable year. Also show the number of employees employed by the corporation.

26. Other deductions.—Enter any other authorized deductions for which no space is provided on the return and attach a schedule.

No deduction is allowable for any amount allocable to a class of exempt income other than exempt interest income. A taxpayer receiving any such exempt income or holding any property or engaging in any activity the income from which is exempt, shall submit with its return a statement showing (1) the amount of each class of exempt income, and (2) the amount of expense items allocated to each such class (show separately the amount allocated by apportionment).

30. Minimum Tax on tax preference items.—Electing small business corporations are subject to the minimum tax only with respect to the capital gains item of tax preference and only to the extent of such gains that are subject to the tax imposed by section 1378. All other items of tax preference, excluding capital gains, shall be apportioned among the shareholders in a manner consistent with section 1374(c)(1). The capital gains are excluded from the apportionment since such gains are actually passed through to the shareholders and includable in their income to the extent

provided under the rules in section 1375(a) and will thus enter into the computation of the shareholders' capital gains tax preference. (See item 11 of Schedule K, Form 1120S.)

The tax preference items of each shareholder, after deducting a $30,000 exemption and the amount of taxes imposed for the year, are taxed at a 10% rate.

If the electing small business corporation has the tax preference item of capital gains, it must attach Form 4626, Computation of Minimum Tax, to its return whether or not the minimum tax applies.

32. Credits.—Section 39 provides a credit for Federal excise tax on: (1) gasoline used (a) on a farm for farming purposes, (b) other than as fuel in a highway vehicle, and (c) in vehicles while engaged in furnishing certain public passenger land transportation service; (2) lubricating oil used other than in a highway motor vehicle; and (3) special fuels used after June 30, 1970 (a) on a farm for farming purposes, (b) in vehicles while engaged in furnishing certain public passenger land transportation service, and (c) for nontaxable uses.

Enter the credit for U.S. tax on such special fuels, gasoline and lubricating oil on line 32(b) and attach Form 4136. If there is no tax due on line 31, the entire credit will be refunded to the corporation.

SCHEDULE J—Tax Computation

Section 1378 imposes a tax on certain capital gains of an electing small business corporation. This tax does not apply to sales or exchanges occurring before February 24, 1966. By answering the following questions, you can determine if you are liable for the tax. If net long-term capital gain reduced by any net short-term capital loss (line 9(b), page 1) exceeds $25,000 and you are not liable for the tax, attach an explanation as to the reason this tax does not apply. (This page may be used for purposes of the attached explanation.)

If the answers to the following Questions A, B, and C or Questions A, B, and D are "Yes," the tax on certain capital gains imposed by section 1378 is applicable and you must complete Schedule J—Tax Computation on page 2. Otherwise, you are not liable for the tax.

A. Does taxable income, line 28, page 1, exceed $25,000? . . . . Yes ☐ No ☐

B. Does net long-term capital gain reduced by any net short-term capital loss (line 9(b), page 1) exceed $25,000, and exceed 50 percent of taxable income (line 28, page 1)?
Yes ☐ No ☐

C. Have you been other than an 1120S corporation at any time during the 3 immediately preceding taxable years or, since existence if less than 4 years? . Yes ☐ No ☐

D. If answer to Question C is "No," does any long-term capital gain (line 4, Schedule D) represent gain from property described in items 1, 2, and 3 below? . Yes ☐ No ☐

1. Property acquired during the taxable year or within 36 months preceding the taxable year;

2. Property acquired, directly or indirectly, from a corporation which was not in existence as an 1120S corporation during the taxable year or within 36 months preceding the taxable year up to the time of the acquisition; and

3. Property having a substituted basis to you?

If the answer to Question D is "Yes," and the tax is applicable, compute 28 percent of the excess of the net long-term capital gain over the net short-term capital loss attributable to property described in Question D. If this amount is less than the tax on line 2 or line 6, Schedule J, attach this computation to the return. Enter this amount on line 7 and note to the left of the amount, "Sub. Basis." (Section 1378(c)(3).)

In applying the provisions of section 1201 (a) to line 5, Schedule J, the $25,000 limitation on line 4 shall first be deducted from the amount subject to tax in accordance with section 1201(a)(1)(B) to the extent thereof; and then from the amount subject to tax in accordance with section 1201(a)(1)(A). (Section 1378(b).)

Capital gains tax.—The capital gains tax rate for electing small business corporations has been increased from 25% to 30% over a two-year period. For taxable years beginning in 1970, the rate is 28%; for taxable years beginning after 1970, the rate is 30%. (However, the 25% rate still applies in certain situations—see section 1201(d).)

Because of the effective date of the change in rate to 30%, electing small business corporations with fiscal years that end in 1971 must prorate the capital gains tax for their taxable year based on the number of days in the taxable year during which each rate is in effect. For example, if an electing small business corporation's fiscal year begins on August 1, 1970 and ends on July 31, 1971, the capital gains tax would be computed as follows:

$$\left(\text{line 5} \times 28\% \times \frac{153}{365}\right) + \left(\text{line 5} \times 30\% \times \frac{212}{365}\right)$$

For purposes of Questions C and D above, a corporation shall not be considered to be in existence for any taxable year that precedes the first taxable year in which the corporation has shareholders, acquires assets, or begins business, whichever is first to occur.

If a corporation is a component member of a controlled group of corporations, see sections 1561–1562 and the regulations thereunder to determine the surtax exemption and tax computation for line 2, Schedule J. Show the computation in an attachment and enter the amount of such tax on line 2, Schedule J.

Tax Surcharge.—The tax surcharge is 5% for the period beginning January 1, 1970, and ending June 30, 1970.

The rate for the calendar year 1970, therefore, is 2½%.

Since the surcharge expired June 30, 1970, corporations with taxable years beginning after that date will have no surcharge.

Fiscal year corporations with taxable years beginning before July 1, 1970, enter the amount of tax surcharge on line 29(b), page 1, determined as follows:

$$\text{Amount on line 29(a)} \times 5\% \times \frac{\text{Number of days in taxable year before 7/1/70}}{\text{Number of days in taxable year}}$$

SCHEDULE K—Shareholders' Shares of Income

The Schedule of Distribution and Income should show complete information with respect to all the persons who were shareholders of the corporation during any portion of the taxable year. Under the tax treatment provided by Subchapter S, shareholders generally are taxable upon their distributive shares of the current taxable income of the corporation, whether or not actually distributed. Since each shareholder is required to include his share in his individual return, he should be furnished the information applicable to him.

Column 2.—If the number of shares owned by a shareholder changed during the year, show separately the number of shares held for each period.

Line 6.—A shareholder's portion of the undistributed taxable income is the amount which he would have received as a *dividend* if such income had been distributed pro rata to the shareholders on the last day of the corporation's taxable year. A dividend distribution of property other than money may cause the corporation's undistributed taxable income (line 3) to exceed the total of line 6.

In the case of a net operating loss for the taxable year, enter on line 6 for each shareholder who was a shareholder at any time during the corporation's taxable year, his pro rata share of the loss.

Shareholders claiming a deduction for a net operating loss must attach to their return a computation of the adjusted basis of their stock in the corporation and the adjusted basis of any indebtedness of the corporation to the shareholders. See sections 1374 and 1376 and the regulations thereunder for limitation on deduction and required adjustments.

Line 7.—Enter for each shareholder his net pro rata share of the corporation's excess of net long-term capital gain over net short-term capital loss (line 9(b), page 1) reduced by any capital gains tax (line 31, page 1). Each shareholder is entitled to treat as long-term capital gain a portion of the sum of the dividends he received plus his share of the constructive dividends derived from the undistributed taxable income. A shareholder's portion is determined by applying to such excess the same ratio that the amount of his dividends (actual and constructive), which are out of earnings and profits of the current year, bears to the total dividends (actual and constructive) includible by all shareholders from the same source. In making the allocation, the excess of net long-term capital gain over net short-term capital loss (line 9(b), page 1) cannot exceed taxable income (line 28, page 1). The amount entered here should be reported on Schedule D of his individual income tax return as a long-term capital gain from an "electing small business corporation."

Line 8.—Of the amounts includible in the gross income of a shareholder as dividends from an electing small business corporation, only those that are not considered to be out of the earnings and profits of the taxable year are entitled to the dividends-received exclusion. For purposes of this rule the earnings and profits of the taxable year are deemed not to exceed the taxable income for the year. The dividends entitled to the exclusion would include, for example, dividends paid out of accumulated earnings and profits. The amounts shown on this line should be included by the shareholders in line 13(a) of their individual income tax returns, Forms 1040.

Line 9.—Enter for each shareholder the sum of the dividends actually distributed (line 5) and the constructive dividends derived from undistributed taxable income (line 6), less the sum of the amount treated as long-term capital gain (line 7) and the amount of dividends entitled to the dividends-received exclusion (line 8). The amounts shown on this line should be entered by the shareholders as ordinary income in Schedule E (Forms 1040).

Line 10.—Enter for each shareholder the amount of each distribution of money and property not out of earnings and profits. For taxable years after the first taxable year to which the election applies, include any distribution of accumulated undistributed taxable income. See section 1375(d).

Distributions of money made within 2 months and 15 days after the close of the taxable year shall be treated as nondividend distributions of such year's undistributed taxable income to the extent they do not exceed the shareholders' shares of undistributed taxable income for such year (section 1375(f)).

Line 11.—Enter the amount of each shareholder's distributive share of tax preference items. (See instruction 30.) These amounts are to be taken into account by the shareholder along with similar items of tax preference from all other sources in preparing Form 4625, computation of minimum tax. Whether or not a tax preference item of excess investment interest exists at the corporate level, the three elements taken into account in computing excess investment interest shall be distributed to the shareholders and taken into account in their computation of excess investment interest.

Investment credit.—The corporation shall attach to its return a statement showing the allocation of investment to the shareholders by the type of property (new or used), life years, and the cost or basis of the property. For additional information and limitations, see instructions for Form 3468.

Shareholders are allowed a tax credit on their individual returns for their allocated portion of the investment in certain depreciable property by the small business corporation and must attach Form 3468 to their individual returns.

See sec. 1.47–4 of the regs. for provisions relating to the tax from recomputing a prior year investment credit. See Form 4255.

Tax Guide for Small Business (Publication 334) contains answers to most questions which arise if you start, operate, or dispose of a business. Explanations and examples are provided to illustrate the application of Federal income, excise, social security, and withholding taxes to sole proprietorships, partnerships, and corporations. This booklet may be obtained from the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402, or from your District Director, for 75 cents.

Form **1120**

Department of the Treasury
Internal Revenue Service

U.S. Corporation Income Tax Return

For calendar year 1970 or other taxable year beginning ....., 1970, ending ....., 19 .....
(PLEASE TYPE OR PRINT)

1970

Check if a—

A Consolidated return ☐

B Personal Holding Co. ☐

C Business Code No. (See page 7 of Instructions.)

Name

Number and street

City or town, State, and ZIP code

D Employer Identification No.

E County in which located

F Enter total assets from line 14, column (D), Schedule L (See Instruction R)

$

IMPORTANT—Fill in all applicable lines and schedules. If the lines on the schedules are not sufficient, see instruction N.

GROSS INCOME

1	Gross receipts or gross sales ..... Less: Returns and allowances	
2	Less: Cost of goods sold (Schedule A) and/or operations (attach schedule)	
3	Gross profit	
4	Dividends (Schedule C)	
5	Interest on obligations of the United States and U.S. instrumentalities	
6	Other interest	
7	Gross rents	
8	Gross royalties	
9	Net gains (losses)—(separate Schedule D)	
10	Other income (attach schedule)	
11	TOTAL income—Add lines 3 through 10	

DEDUCTIONS

12	Compensation of officers (Schedule E)	
13	Salaries and wages (not deducted elsewhere)	
14	Repairs (do not include capital expenditures)	
15	Bad debts (Schedule F if reserve method is used)	
16	Rents	
17	Taxes (attach schedule)	
18	Interest	
19	Contributions **(not over 5% of line 28 adjusted per instructions—attach schedule)**	
20	Amortization (attach schedule)	
21	Depreciation (Schedule G)	
22	Depletion	
23	Advertising	
24	Profit sharing, stock bonus, pension and annuity plans (see instructions)	
25	Other employee benefit plans (see instructions)	
26	Other deductions (attach schedule)	
27	TOTAL deductions on lines 12 through 26	
28	Taxable income before net operating loss deduction and special deductions (line 11 less line 27)	
29	Less: (a) Net operating loss deduction (see instructions—attach schedule)	
	(b) Special deductions (Schedule I)	
30	Taxable income (line 28 less line 29)	

TAX

31	TOTAL TAX (Schedule J)	
32	**Credits:** (a) Tax paid (deposited) with Form 7004 application for extension (attach copy)	
	(b) Estimated tax—Overpayment from 1969 allowed as a credit	
	1970 estimated tax payments (deposits)	
	Less refund of 1970 estimated tax applied for on Form 4466 ( )	
	(c) Credit from regulated investment companies (attach Form 2439)	
	(d) U.S. tax on special fuels, nonhighway gas and lubricating oil (attach Form 4136)	
33	TAX DUE (line 31 less line 32). See instruction G for depositary method of payment ▶	
34	OVERPAYMENT (line 32 less line 31) ▶	
35	Enter amount of line 34 you want: Credited to 1971 estimated tax ▶ Refunded ▶	

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than the taxpayer, his declaration is based on all information of which he has any knowledge.

CORPORATE SEAL

Date ..... Signature of officer ..... Title .....

Date ..... Individual or firm signature of preparer ..... Address .....

Schedule A—COST OF GOODS SOLD (See instruction 2)

1 Inventory at beginning of year	
2 Merchandise bought for manufacture or sale	
3 Salaries and wages	
4 Other costs (attach schedule)	
5 Total	
6 Less inventory at end of year	
7 Cost of goods sold—Enter on line 2, page 1	

Method of inventory valuation .....

Was there any substantial change in the manner of determining quantities, costs, or valuations between opening and closing inventory?
Yes ☐ No ☐. If "Yes," attach an explanation.

Schedule C—DIVIDENDS (See instruction 4)

1 Domestic corporations subject to 85% deduction	
2 Certain preferred stock of public utilities	
3 Foreign corporations subject to 85% deduction	
4 Dividends from wholly-owned foreign subsidiaries subject to 100% deduction (section 245(b))	
5 Other dividends from foreign corporations	
6 Includable income from controlled foreign corporations (Subpart F; attach Forms 3646)	
7 Foreign dividend gross-up (section 78)	
8 Qualifying dividends received from affiliated groups and subject to the 100% deduction (section 243(a)(3))	
9 Qualifying dividends received from affiliated groups and subject to the provisions of section 1564(b)	
10 Other dividends	
11 Total—Enter here and on line 4, page 1	

Schedule E—COMPENSATION OF OFFICERS (See instruction 12)

1. Name of officer	2. Social security number	3. Title	4. Time devoted to business	Percent of corporation stock owned 5. Common	6. Preferred	7. Amount of compensation	8. Expense account allowances
Total compensation of officers—Enter here and on line 12, page 1							

Schedule F—BAD DEBTS—RESERVE METHOD (See instruction 15)

1. Year	2. Trade notes and accounts receivable outstanding at end of year	3. Sales on account	Amount added to reserve 4. Current year's provision	5. Recoveries	6. Amount charged against reserve	7. Reserve for bad debts at end of year
1965						
1966						
1967						
1968						
1969						
1970						

Schedule G—DEPRECIATION (See Instructions for Schedule G)

Taxpayers using Revenue Procedures 62–21 and 65–13: Make no entry in column 2, enter the cost or other basis of assets held at end of year in column 3, and enter the accumulated depreciation at end of year in column 4.

1. Group and guideline class or description of property	2. Date acquired	3. Cost or other basis	4. Depreciation allowed or allowable in prior years	5. Method of computing depreciation	6. Life or rate	7. Depreciation for this year
1 Total additional first-year depreciation (do not include in items below) ▶						
Buildings						
Furniture and fixtures						
Transportation equipment						
Machinery and other equipment						
Other (specify)						
2 Totals						

3 Less amount of depreciation claimed in Schedule A and elsewhere on return .....

4 Balance—Enter here and on line 21, page 1 .....

Schedule H—SUMMARY OF DEPRECIATION

	Straight line	Declining balance	Sum of the years-digits	Units of production	Additional first-year (section 179)	Other (specify)	Total
1 Under Rev. Procs. 62–21 and 65–13							
2 Other							

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Schedule I—SPECIAL DEDUCTIONS

1 (a) 85% of line 1, Schedule C	
(b) 60.813% of line 2, Schedule C (Fiscal year corporations, see page 6 of instructions)	
(c) 85% of line 3, Schedule C	
(d) 100% of line 4, Schedule C	
2 Total—See page 5 of instructions for limitation	
3 100% of line 8, Schedule C	
4 Enter dividends-received deduction allowed for dividends reported on line 9, Schedule C. See section 1564(b) for computation	
5 Dividends paid on certain preferred stock of public utilities (see instructions)	
6 Western Hemisphere trade corporations (see instructions)	
7 Total special deductions—Add lines 2 through 6. Enter here and on line 29(b), page 1	

Schedule J—TAX COMPUTATION

1 Taxable income (line 30, page 1)		
2 Surtax exemption—Enter line 1 or $25,000, whichever is lesser. (Component members of a controlled group see page 6 of instructions and enter your surtax exemption or line 1, whichever is lesser)		
3 Line 1 less line 2		
4 (a) 22% of line 1		
(b) 26% of line 3		
(c) If multiple surtax exemption is elected under section 1562, enter 6% of line 2		
5 (a) Income tax (line 4, or alternative tax from separate Schedule D, whichever is lesser)		
(b) Tax Surcharge—2½% of line 5(a) (Fiscal and short year corporations, see page 6 of instr.)		
6 Foreign tax credit (attach Form 1118)		
7 Line 5 less line 6		
8 Investment credit (attach Form 3468)		
9 Line 7 less line 8		
10 (a) Personal holding company tax (attach Schedule 1120 PH)		
(b) Tax Surcharge—2½% of line 10(a) (Fiscal and short year corporations, see page 6 of instr.)		
11 Tax from recomputing a prior year investment credit (attach Form 4255)		
12 Minimum tax on tax preference items (See page 6 of instructions). Check here ☐ if Form 4626 is attached		
13 Total tax—Add lines 9 through 12. Enter here and on line 31, page 1		

Schedule K—RECORD OF FORM 503 FEDERAL TAX DEPOSITS (List deposits in order of date made—See instruction G)

Serial number of Form 503	Date of deposit	Amount	Serial number of Form 503	Date of deposit	Amount	Serial number of Form 503	Date of deposit	Amount

G Date incorporated .....

H (1) Did you at the end of the taxable year own directly or indirectly 50% or more of the voting stock of a domestic corporation? Yes ☐ No ☐

(2) Did any corporation, individual, partnership, trust, or association at the end of the taxable year own directly or indirectly 50% or more of your voting stock? Yes ☐ No ☐

(For rules of attribution, see section 267(c).).

If the answer to (1) or (2) is "Yes," attach a schedule showing:

(a) name, address, and identifying number; and

(b) percentage owned.

If the answer to (1) above is "Yes," show the taxable income (or loss) from line 30, page 1, Form 1120 of such corporation for the taxable year ending with or within your taxable year.....

If the answer to (2) above is "Yes," was the owner of such voting stock an alien individual or a foreign corporation, partnership, trust or association? Yes ☐ No ☐

I Did you have any contracts or subcontracts subject to the Renegotiation Act of 1951? Yes ☐ No ☐. If "Yes," enter the aggregate gross dollar amount billed during the year.....

J Did you ever declare a stock dividend? Yes ☐ No ☐

K Did you claim a deduction for expenses connected with: Yes No

(1) Entertainment facility (boat, resort, ranch, etc.)? ☐ ☐

(2) Living accommodations (except employees on business)? ☐ ☐

(3) Employees' families at conventions or meetings? ☐ ☐

(4) Employee or family vacations not reported on Form W-2? ☐ ☐

L Taxable income (or loss) from line 30, page 1, Form 1120 for: 1967 ....., 1968 ....., 1969 .....

M Refer to page 7 of instructions and state the principal:

Business activity .....

Product or service .....

N Were you a member of a controlled group subject to the provisions of:

(1) Section 1561? Yes ☐ No ☐ (2) Section 1562? Yes ☐ No ☐

If answer to (1) or (2) is "Yes," check type of relationship:

(a) parent-subsidiary ☐ (b) brother-sister ☐

(c) combination of (a) and (b) ☐ (See section 1563.)

If answer to (2) is "Yes," does section 1562(b)(1)(A) apply (nonapplication of 6% additional tax under section 1562)? Yes ☐ No ☐

O Did the corporation, at any time during the taxable year, have any interest in or signature or other authority over a bank, securities, or other financial account in a foreign country? Yes ☐ No ☐. If "Yes" attach Form 4683. (For definitions, see Form 4683.)

P Were you a U.S. shareholder of any controlled foreign corporation? Yes ☐ No ☐. (See sections 951 and 957.) If "Yes," attach Form 3646 for each such corporation.

Q During this taxable year, did you pay dividends (other than stock dividends and distributions in exchange for stock) in excess of your earnings and profits? Yes ☐ No ☐. (See sections 301 and 316.)

If "Yes," file Schedule A, Form 1096. If this is a consolidated return, answer here for parent corporation and on Form 851, Affiliations Schedule, for each subsidiary.

R Did you file all required Forms 1099, 1096 and 1087? Yes ☐ No ☐

Form 1120 (1970) Page 4

Schedule L—BALANCE SHEETS

ASSETS	Beginning of taxable year (A) Amount	Beginning of taxable year (B) Total	End of taxable year (C) Amount	End of taxable year (D) Total
1 Cash				
2 Trade notes and accounts receivable				
(a) Less allowance for bad debts				
3 Inventories				
4 Gov't obligations: (a) U.S. and instrumentalities				
(b) State, subdivisions thereof, etc.				
5 Other current assets (attach schedule)				
6 Loans to stockholders				
7 Mortgage and real estate loans				
8 Other investments (attach schedule)				
9 Buildings and other fixed depreciable assets				
(a) Less accumulated depreciation				
10 Depletable assets				
(a) Less accumulated depletion				
11 Land (net of any amortization)				
12 Intangible assets (amortizable only)				
(a) Less accumulated amortization				
13 Other assets (attach schedule)				
14 Total assets				
LIABILITIES AND STOCKHOLDERS' EQUITY				
15 Accounts payable				
16 Mtges., notes, bonds payable in less than 1 yr.				
17 Other current liabilities (attach schedule)				
18 Loans from stockholders				
19 Mtges., notes, bonds payable in 1 yr. or more				
20 Other liabilities (attach schedule)				
21 Capital stock: (a) Preferred stock				
(b) Common stock				
22 Paid-in or capital surplus (attach reconciliation)				
23 Retained earnings—Appropriated (attach sch.)				
24 Retained earnings—Unappropriated		( )		( )
25 Less cost of treasury stock				
26 Total liabilities and stockholders' equity				

Schedule M-1—RECONCILIATION OF INCOME PER BOOKS WITH INCOME PER RETURN

1 Net income per books		7 Income recorded on books this year not included in this return (itemize)	
2 Federal income tax		(a) Tax-exempt interest $	
3 Excess of capital losses over capital gains			
4 Taxable income not recorded on books this year (itemize)		8 Deductions in this tax return not charged against book income this year (itemize)	
		(a) Depreciation $	
5 Expenses recorded on books this year not deducted in this return (itemize)		(b) Depletion $	
(a) Depreciation $			
(b) Depletion $			
6 Total of lines 1 through 5		9 Total of lines 7 and 8	
		10 Income (line 28, page 1)—line 6 less 9	

Schedule M-2—ANALYSIS OF UNAPPROPRIATED RETAINED EARNINGS PER BOOKS (line 24 above)

1 Balance at beginning of year		5 Distributions: (a) Cash	
2 Net income per books		(b) Stock	
3 Other increases (itemize)		(c) Property	
		6 Other decreases (itemize)	
4 Total of lines 1, 2, and 3		7 Total of lines 5 and 6	
		8 Balance at end of year (line 4 less 7)	

1970 Department of the Treasury Internal Revenue Service

Instructions for Form 1120 U.S. Corporation Income Tax Return

(References are to the Internal Revenue Code.)

General Instructions

A. Taxpayers required to file Form 1120.—

1. Domestic corporations, whether or not having any taxable income, unless exempt under section 501.

2. Real estate investment trusts defined in section 856.

3. Regulated investment companies defined in section 851.

4. Insurance companies described in section 831.

B. Returns required of certain organizations.—

1. Foreign corporations other than life and mutual insurance companies filing Forms 1120–L and 1120–M—file Form 1120–F.

2. Life insurance companies (section 802)—Form 1120–L.

3. Mutual insurance companies (section 821)—Form 1120–M.

4. Exempt farmers' cooperatives (section 1381)—Form 990–C.

5. Exempt organizations with unrelated trade or business income—Form 990–T.

6. Small business corporations (section 1372(a))—Form 1120–S.

C. Where to file.—

If the corporation's principal business, office, or agency in the U.S. is located in ▼	Use this address ▼
Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155
Alabama, Florida, Georgia, Mississippi, North Carolina, South Carolina, Tennessee	Internal Revenue Service Center 4800 Buford Highway Chamblee, Georgia 30006
Indiana, Kentucky, Michigan, Ohio, West Virginia	Internal Revenue Service Center Cincinnati, Ohio 45298
Arkansas, Colorado, Kansas, Louisiana, New Mexico, Oklahoma, Texas, Wyoming	Internal Revenue Service Center 3651 S. Interregional Highway Austin, Texas 78740
Alaska, Arizona, California, Hawaii, Idaho, Montana Nevada, Oregon, Utah, Washington	Internal Revenue Service Center 1160 West 1200 South Street Ogden, Utah 84405
Illinois, Iowa, Minnesota, Missouri, Nebraska, North Dakota, South Dakota, Wisconsin	Internal Revenue Service Center 2306 E. Bannister Road Kansas City, Missouri 64170
Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, Vermont	Internal Revenue Service Center 310 Lowell Street Andover, Mass. 01812

D. When to file.—In general, Form 1120 must be filed on or before the 15th day of the 3d month following the close of the taxable year.

Request for an automatic 3-month extension of time to file Form 1120 must be made on Form 7004.

E. Other information returns and forms that may be required.—

1. Forms W–2 and W–3.—Statement of wages, other compensation, and tax withheld; and reconciliation of tax withheld.

2. Forms 966, 1099–L, and 1099–M.—Information returns regarding dissolution or liquidation, distributions in liquidation, and distributions by regulated investment companies.

3. Forms 1096 and 1099.—Information returns concerning certain dividends, earnings, interest, patronage dividends, rents, royalties, annuities, pensions, foreign items; and prizes, awards, etc., to nonemployees.

4. Form 1118.—Computation of foreign tax credit.

5. Form 2950.—Statement in support of deduction for payments to an employee's pension, profit-sharing, stock bonus, trust or annuity plan and compensation under a deferred-payment plan.

6. Forms 2952 and 3646.—Returns relating to controlled foreign corporations.

7. Form 3468.—Computation of investment credit.

8. Forms 3921, 3922, and 4067.—Information returns concerning exercise of certain stock options and the transfer of stock acquired by certain options.

9. Form 4136.—Computation of credit for Federal tax on special fuels, nonhighway gasoline and lubricating oil.

10. Form 4255.—Tax from recomputing a prior year investment credit.

11. Form 4626.—Computation of minimum tax on tax preference items.

12. Schedule PH (Form 1120).—Computation of U.S. personal holding company tax.

13. Form 4683.—U.S. information return on foreign bank, securities, and other financial account(s).

F. Period to be covered by 1970 return.—The 1970 return is to be filed for calendar year 1970 and fiscal years beginning in 1970 and ending in 1971. If the return is for a fiscal year, fill in the taxable year space on the form.

FINAL RETURNS.—If the corporation ceases to exist, write "FINAL RETURN" at the top of the form. If the corporation liquidates within one calendar month pursuant to section 333, attach a computation (following the format in Revenue Procedure 65–10, C.B. 1965–1, 738) of accumulated earnings and profits including all items of income and expense accrued up to the date on which the transfer of all property is completed.

G. Depositary method of payment of tax.—The balance of tax due (line 33) must be paid in full when the return is filed or in two installments, 50% by the 15th day of the 3d month and 50% by the 15th day of the 6th month following the close of the taxable year.

Corporations must deposit all income tax payments with an authorized commercial bank depositary or Federal Reserve bank, and all deposits must be accompanied by a Federal Tax Deposit Form 503. Please enter the serial number of Form 503 on your remittance. Do not remit directly to Internal Revenue.

In Schedule K, list all Form 503 deposits that relate to the taxable year for which this return is filed and which were made before or simultaneously with the filing of this return.

Timeliness of deposits will be determined by the date the deposit was received by the commercial bank depositary or Federal Reserve bank.

A supply of Forms 503 will be mailed to corporations on a cyclical basis depending on the taxable year of the corporation. Corporations needing Forms 503 may obtain them only by applying to the Director of a service center (or District Director). The application should include the corporation's name, identification number, address, and the taxable year to which the deposits relate.

Corporations that surrender Treasury bills to Federal Reserve banks in payment of corporation income or estimated income taxes must submit with the securities a Form 503 on which the face amount of the bills has been entered in the space provided for the amount of the deposit. The Federal Reserve bank will acknowledge receipt of the bills and will effect the deposit on the date the tax becomes due. Corporations should not submit with their tax returns the receipts for Treasury bills surrendered to Federal Reserve banks.

Penalty for failure to pay tax.—Section 6651 imposes a penalty for failure to pay tax (other than estimated income tax) when due. The penalty is a half percent a month or fraction of a month, up to 25%, on the net amount due and is in addition to the 6 percent per year interest charge imposed on unpaid tax. The penalty does not apply if the failure is due to reasonable cause. An authorized extension of time to file a return will be considered reasonable cause for failure to pay on time.

H. Accounting period.—To change your accounting period, see section 1.442–1 of the regulations and Form 1128, Application for Change in Accounting Period.

I. Accounting methods.—Taxable income must be computed using the method of accounting regularly used in maintaining the corporation's books and records. In all cases the method adopted must clearly reflect taxable income. (See section 446.)

Unless the law specifically permits, you may not change the method of accounting used to report income in prior years (for income as a whole or for any material item) without first securing consent on Form 3115, Application for Change in Accounting Method.

Rounding off to whole-dollar amounts.—The money items on your return and accompanying schedules may be shown as whole-dollar amounts by eliminating any amount less than 50 cents and increasing any amount from 50 cents through 99 cents to the next higher dollar.

J. Estimated tax.—Corporations that expect their "estimated tax" to be $40 or more must make estimated tax payments. "Estimated tax" is the amount of the corporation's expected income tax (after credits) less an exemption from estimated tax. After taking the exemption into account, a tax liability of $5,550 or more for taxable years beginning in 1971 will result in estimated tax of $40 or more. This amount ($5,550) will be less for members of a controlled group of corporations that do not receive a full $25,000 surtax exemption.

For taxable years beginning in 1971, the exemption is the sum of $5,500 and an amount that is 20% of the difference between the tax liability (not to exceed $100,000) and $5,500. (For taxable years beginning in 1972 the total exemption will be 22% of the corporation's surtax exemption.)

Members of a controlled group of corporations that do not receive a full $25,000 surtax exemption must substitute 22% of their surtax exemption for the $5,500 mentioned above.

Form 1120–W may be used as a worksheet to compute your estimated tax.

If you underpaid your estimated tax and believe a penalty charge should not be asserted, attach Form 2220 to your return.

A corporation that has overpaid its estimated tax may apply for a "quick refund" if the overpayment is (1) at least 10% of the corporation's expected income tax liability AND (2) at least $500.

Application must be made on Form 4466 within 2½ months after the end of the taxable year and before the corporation files its tax return.

K. Consolidated returns.—The parent corporation must attach Form 851, Affiliations Schedule, to the consolidated return. For the first year a consolidated return is filed, each subsidiary must attach a Form 1122.

Supporting schedules in columnar form must be filed for each corporation included in the consolidated return showing, both before and after adjustments, the items of gross income and deductions, a computation of taxable income, balance sheets as of the beginning and end of the taxable year, and a reconciliation of retained earnings. In addition, attach consolidated balance sheets and a reconciliation of consolidated retained earnings.

L. Stock ownership in foreign corporations.—If you owned 5% or more in value of the outstanding stock of a foreign personal holding company, attach statement required by section 551(d).

If you control a foreign corporation or were a 10% or more shareholder of a controlled foreign corporation, you may be required to file Forms 2952 and 3646.

M. Financial statements.—The balance sheets must agree with your books and records. Any differences must be reconciled. Copies of balance sheets required by Federal, State, etc., authorities may be used in place of Schedule L. Certificates of deposit should be included as cash on line 1 of the balance sheet.

Banks, insurance companies, and other corporations required to submit substantially similar statements of income and expense to any Federal, State, etc., authority may submit copies of such statements in place of the information required on lines 1 through 30, page 1. Railroads may substitute Form 1090. In such cases taxable income must be reconciled in Schedule M–1 with the net profit shown on the statement and entered as line 30, page 1.

N. Attachments.—Attachments may be used if the lines on the form schedules are not sufficient. They must contain all the required information and follow the format of the schedules on the return. If an attachment is used in place of a schedule having a summary line on page 1, the total need not be entered on the schedule but must be entered on page 1.

Enter your name and identifying number on all attachments exactly as shown on your preaddressed form.

O. Amended return.—An error in a previously filed income tax return may be corrected by filing a Form 1120X, Form 843, or an amended Form 1120. Although the use of Form 1120X is not mandatory, IRS prefers it be used rather than a claim Form 843, or an amended Form 1120, since Form 1120X is designed to expedite processing.

P. Tax on improperly accumulated earnings.—In order to prevent accumulation of earnings and profits for the purpose of enabling shareholders to avoid the tax on individuals, section 531 provides an additional tax upon the accumulated taxable income of corporations formed or availed of for the purpose of such tax avoidance.

Q. Signature.—The return must be signed either by the president, vice president, treasurer, assistant treasurer, chief accounting officer, or by any other corporate officer (such as tax officer) who is authorized to sign.

A receiver, trustee, or assignee must sign any return that he is required to file on behalf of a corporation.

R. Total assets.—If there are no assets at the end of the taxable year, show the total assets as of the beginning of the taxable year.

S. Transfers to corporation controlled by transferor.—If a person acquires stock or securities of a corporation in exchange for property, and any gain or loss is not recognized under section 351, the transferor and transferee must file with their return for the taxable year in which the exchange is consummated, the information required by Section 1.351–3 of the regulations.

Specific Instructions

(Numbered to correspond with the line numbers on page 1 of the return.)

1. Gross receipts.—Enter gross receipts or sales from all business operations except those required to be reported in lines 4 through 10.

If you use the installment method of reporting, enter on line 1 the gross profit on collections from installment sales and carry the same amount to line 3. Attach a schedule showing for the current and 3 preceding years: (a) Gross sales, (b) cost of goods sold, (c) gross profits, (d) percentage of gross

profits to gross sales, (e) amount collected, and (f) gross profit on amount collected.

2. Cost of goods sold.—The method of valuing inventories may not be changed without permission. Application for permission to change must be made on Form 3115 within 90 days after the beginning of the taxable year in which it is desired to make the change.

A corporation electing to use the last-in, first-out (LIFO) method of valuing inventory provided in section 472 must attach Form 970 to its return for the first year that method is to be used.

Cost of operations (where inventories are not an income-determining factor).—If the amount entered on line 2 includes an amount applicable to cost of operations, attach a schedule showing (1) salaries and wages and (2) other costs in detail.

4. Dividends.—(Numbered to correspond with line numbers in Schedule C.)

[1.] Enter dividends received from domestic corporations subject to income tax and which are subject to the 85% deduction under section 243 (a)(1).

Small business investment companies enter dividends received from domestic corporations subject to income tax even though a deduction is allowed for the entire amount of such dividends in line 1 of Schedule I. For dividends received from a regulated investment company, see section 854 for the amount subject to the 85% deduction.

So-called dividends or earnings received from mutual savings banks, etc., are in fact interest and should not be treated as dividends.

[2.] Enter dividends received on the preferred stock of a public utility that is subject to income tax and is allowed the deduction provided in section 247 for dividends paid.

[3.] Enter dividends received from foreign corporations and which qualify for the 85% deduction provided in section 245(a).

[4.] Enter dividends received from wholly-owned foreign subsidiaries and which are eligible for the 100% deduction provided in section 245(b).

In general, this deduction applies to dividends paid out of the earnings and profits of a foreign corporation for a taxable year during which (1) all of its outstanding stock is owned (directly or indirectly) by the domestic corporation receiving the dividends and (2) all of its gross income from all sources is effectively connected with the conduct of a trade or business within the United States.

This 100% deduction does not apply if an election under section 1562 (election of multiple surtax exemptions by a controlled group of corporations) is effective for either (1) the taxable year of the domestic corporation in which the dividends are received, or (2) the taxable year of the foreign corporation out of the earnings and profits of which the dividends are paid.

[5.] Enter foreign dividends (including minimum distributions under subpart F) that are not reportable on lines 3 and 4. Exclude distributions of amounts constructively taxed in the current year or in prior years under subpart F.

[6.] Include income constructively received from controlled foreign corporations under subpart F. This amount should equal the total of amounts reported in Schedule A, line 5 of Form(s) 3646.

[7.] Include gross-up for taxes deemed paid under sections 902 and 960.

[8.] Enter only those dividends that are subject to the elective provisions of section 243(b) and are entitled to the 100% dividends–received deduction under section 243(a)(3). Corporations making this election are subject to the provisions of section 1561.

[9.] Enter only those dividends that are subject to the elective provisions of section 243(b) and are entitled to the dividends–received deduction as computed under the provisions of section 1564(b). Corporations making this election are subject to the provisions of section 1562 as modified by section 1564.

[10.] Include dividends (other than capital gain dividends) received from regulated investment companies and which are not subject to the 85% deduction; dividends from tax-exempt organizations; dividends (other than capital gain dividends) received from a real estate investment trust which, for the taxable year of the trust in which the dividends are paid, qualifies under sections 856–858; dividends not eligible for a dividends-received deduction because of the holding period of the stock or an obligation to make corresponding payments with respect to similar stock; and any other taxable dividend income not properly reported above.

6. Other interest.—Enter interest on loans, notes, mortgages, bonds, bank deposits, corporate bonds, tax refunds, etc.

Do not offset interest income against interest expense.

7. Gross rents.—Enter the gross amount received for the rent of property. Deduct expenses such as repairs, interest, taxes, and depreciation in the proper lines for deductions.

9. Gains and losses from sales or exchanges of capital assets and other property.—Every sale or exchange of property must be reported in detail in Schedule D even though no gain or loss is indicated.

If the net long-term capital gain exceeds the net short-term capital loss, or in case of only a net long-term capital gain, compute the alternative tax on separate Schedule D to see if it produces a lesser tax.

10. Other income.—Include recoveries of bad debts deducted in prior years under the specific charge-off method. Refunds of taxes deducted in prior years should be reported here and not offset against current year's taxes.

If "other income" consists of only one item you may identify it by showing the account caption in parentheses on line 10.

12. Compensation of officers.—Complete column 8 of Schedule E for your 25 highest paid officers. To determine the highest paid officers, add all allowances, including expense account allowances, to each officer's compensation. Column 8 does not have to be completed for any officer for whom the combined amount is less than $10,000.

This information is to be submitted by each member of an affiliated group included in a consolidated return.

For this purpose an officer is a person who is elected or appointed to office or who is designated as such in the corporation's charter or bylaws such as regular officer, chairman of the board, etc.

14. Repairs.—Enter the cost of incidental repairs, including labor, supplies, and other items, that do not add to the value or appreciably prolong the life of the property.

15. Bad debts.—Bad debts may be treated in either of two ways—(1) as a deduction for debts that become worthless in whole or in part, or (2) as a deduction for a reasonable addition to a reserve for bad debts. (Section 166.)

Application to change the method of computing bad debts must be made on Form 3115 within 90 days after the beginning of the taxable year for which it is desired to make the change.

17. Taxes.—Enter taxes paid or accrued during the taxable year and attach a schedule showing the type and amount of tax.

Do not include Federal income taxes; estate, inheritance, legacy, succession, or gift taxes; foreign or United States possession income taxes if a foreign tax credit is claimed; Federal taxes paid on bonds containing a tax-free covenant, or taxes not imposed upon

the taxpayer. See section 164(d) for apportionment of taxes on real property between seller and purchaser.

18. Interest.—Enter business interest but do not include interest on indebtedness incurred or continued to purchase or carry obligations the interest on which is wholly exempt from income tax. (Section 265.)

Mutual savings banks, building and loan associations, and cooperative banks, enter amounts paid or credited to the accounts of depositors as dividends, interest, or earnings.

See section 267 for limitation on deductions for unpaid expenses and interest in transactions between related taxpayers.

19. Contributions.—Enter contributions or gifts actually paid within the taxable year to or for the use of charitable and governmental organizations described in section 170(c).

The amount claimed may not exceed 5% of taxable income computed without regard to (1) this deduction, (2) the "special deductions" in line 29(b), (3) any net operating loss carryback to the taxable year under section 172, and (4) any capital loss carryback to the taxable year under section 1212(a)(1).

Charitable contributions in excess of the 5% limitation may not be deducted for the taxable year but may be carried over to the 5 succeeding taxable years.

Corporations on the accrual basis may elect to deduct contributions paid on or before the 15th day of the 3d month following the close of the taxable year if the contributions are authorized by the board of directors during the taxable year. A declaration, signed by an officer, must be attached to the return stating that the resolution authorizing the contributions was adopted by the board of directors.

Attach a schedule showing the name of each organization and the amount paid. If a contribution is made in property other than money, state the kind of property contributed and the method used in determining its fair market value. If a contribution carryover is included, show the amount and how the carryover was determined.

Special rule for contributions of certain property.—In the case of a charitable contribution of property, the contribution must be reduced by the sum of

(1) the ordinary income and

(2) in the case of certain contributions, 62½% of the long-term capital gain,

that would have resulted if the property were sold at its fair market value. The reduction for 62½% of the long-term capital gain applies to (1) contributions of tangible personal property for use by an exempt organization for a purpose or function unrelated to the basis for its exemption, and (2) contributions of any property to or for the use of certain private foundations. (Section 170(e).)

Bargain sale to a charitable organization.—If a charitable contribution deduction is allowed by reason of a sale of property to a charitable organization, the adjusted basis for determining gain from the sale is an amount which is in the same ratio to the adjusted basis as the amount realized is to the fair market value of the property.

20. Amortization.—If a deduction is claimed for amortization, attach a schedule showing: (1) A description of the expenditures being amortized; (2) date acquired, completed, or expended; (3) amount being amortized; (4) amortization deducted in prior years; (5) amortization period (number of months); (6) amortization for this year; and (7) the total amount of amortization less the amount claimed in Schedule A and elsewhere on the return.

See section 169 for conditions under which the cost of certified pollution control facilities may be amortized over a period of 60 months.

21. Depreciation.—See instructions for Schedule G.

22. Depletion.—The percentage depletion rate for oil and gas wells is 22%. Refer to section 613(b) for rates applicable to other natural deposits.

Attach Form T if a deduction is claimed for depletion of timber.

24. A Form 2950 should be attached for each profit-sharing, stock bonus, pension and annuity plan. This form must be filed whether the deduction is under a qualified or nonqualified plan.

25. Other employee benefit plans.—Enter deductions for contributions to employee benefit plans other than those claimed on line 24, such as insurance, health, or welfare plans. Attach a schedule for each plan showing: (1) nature of benefits, i.e., group-term life insurance, group permanent life insurance, non-insured death benefit, hospitalization, surgical, medical, sickness, accident, major medical expense, unemployment benefit, or other welfare benefits; (2) method of financing, i.e., insured, industry or areawide fund, self-insured fund, or direct benefit payments; (3) amount of deduction; (4) amount of employee contributions; (5) number of employees covered; and (6) if a self-insured plan, the amount of benefits paid during the taxable year. Also show the number of employees employed by the corporation.

26. Other deductions.—No deduction is allowable for any amount allocable to a class of exempt income other than exempt interest income. Items directly attributable to wholly exempt income shall be allocated thereto, and items directly attributable to any class of taxable income shall be allocated to such taxable income.

If an item is indirectly attributable both to taxable income and exempt income, a reasonable proportion thereof, determined in the light of all the facts and circumstances in each case, shall be allocated to each.

Attach a statement showing (1) the amount of each class of exempt income and (2) the amount of expense items allocated to each such class. Show the amount allocated by apportionment separately.

29(a). Net operating loss deduction.—The "net operating loss deduction" is the sum of the net operating loss carryovers and carrybacks to the taxable year. (Section 172(a).)

Generally, a net operating loss may be carried back 3 years and carried over 5 years. The net operating loss must first be carried to the earliest of the 8 taxable years to which it may be carried, then to the next earliest year, etc. The portion of the loss that may be carried to each of the other 7 taxable years is the excess, if any, of the loss over the sum of the taxable income for each of the prior taxable years to which the loss may be carried. (Section 172 (b).)

The term "net operating loss" means the excess of allowable deductions over gross income, computed with the following modifications under section 172(d):

(1) No net operating loss deduction is allowed.

(2) The special deduction provided in section 922 (Western Hemisphere trade corporations) is not allowed.

(3) The special deductions in line 1 of Schedule I are computed without regard to the 85% limitation provided in section 246(b). See section 1.172–2 of the regulations.

(4) The special deduction allowed by section 247 (dividends paid on certain preferred stock of public utilities) is computed without regard to section 247(a)(1)(B).

As stated, the net operating loss deduction is the sum of the carryovers and carrybacks. However, the following modifications must be taken into account in determining the taxable income that must be subtracted from a net operating loss to determine the portion of such loss that will still be available to carry to a subsequent year:

(a) The special deduction provided in section 922 (Western Hemisphere trade corporations) is not allowed.

(b) The net operating loss deduction is determined without regard to the net operating loss for the loss year or any taxable year thereafter, and under certain circumstances, without regard to any portion of a net operating loss attributable to a foreign expropriation loss.

If you have a net operating loss carryback and desire a "quick refund" of taxes, file Form 1139 within 12 months after the close of the taxable year in which the net operating loss was sustained. (Section 6411.)

If a net operating loss carryback creates an unused investment credit in a preceding year, the unused credit may be carried back to the 3 preceding years, and, under the provisions of section 6411, a quick refund of the taxes affected may be obtained by filing Form 1139.

29(b). Special deductions.—See instructions for Schedule I.

Schedule G—Depreciation

Fill in schedule G if a deduction is claimed for depreciation of property, leasehold improvements, patents, or copyrights. Form 4562, Depreciation, may be used as a supplement to Schedule G.

Salvage value must be taken into account in determining the depreciation deduction (except under the declining balance method) for real property; and for personal property to the extent it exceeds 10% of the cost or other basis of the property.

Alternative depreciation guidelines and rules.—Revenue Procedure 62–21 (supplemented by Revenue Procedure 65–13) sets forth alternative standards and procedures for determining depreciation. Taxpayers who wish to use these provisions must use them for all assets in a particular guideline class.

Tangible property other than real property.—Tangible personal property, whether new or used, may be depreciated under the straight line method or the 150% declining balance method.

New tangible personal property with a useful life of 3 years or more may also be depreciated under (1) the double declining balance method, (2) the sum of the years-digits method, and (3) any other method that does not result in accumulated allowances at the end of any year (during the first two-thirds useful life of the property) greater than the total that could have been deducted if the double declining balance method had been used.

New section 1250 property.—The double declining balance and sum of the years-digits methods may not be used except for (1) new residential rental property (from which at least 80% of the gross rental income is derived from rental of residential units), (2) other new real property acquired before July 25, 1969, and (3) new real property placed in service after July 24, 1969, if construction, acquisition, or permanent financing arrangements were entered into before July 25, 1969. Other new real property acquired after July 24, 1969, may be depreciated under the straight line or 150% declining balance methods.

Used section 1250 property.—Used residential rental property acquired after July 24, 1969, with a useful life of 20 years or more may be depreciated under the 125% declining balance method. In the case of used real property acquired before July 25, 1969, or used real property acquired after July 24, 1969, pursuant to a written contract entered into before July 25, 1969, for the acquisition of such property or for the permanent financing thereof, depreciation is limited to the 150% declining balance method. Other used real property acquired after July 24, 1969, may be depreciated under the straight line method.

Rehabilitation expenditures for low-income rental housing.—An election may be made to depreciate property attributable to rehabilitation expenditures for low-income rental housing incurred after July 24, 1969. Such depreciation may be claimed under the straight line method using a useful life of 60 months. For details see section 167(k).

Section 179—Additional first-year depreciation allowance.—For the first year a depreciation deduction is allowable, corporations may elect to write off 20% of the cost (before adjustment for salvage value) of tangible personal property (whether new or used) with a useful life of 6 years or more, up to an aggregate cost of $10,000.

Controlled corporate groups must apportion this $10,000 amount among members of the group. For this purpose, section 179(d)(7) provides a special definition of controlled groups.

Total additional first-year depreciation must be shown on line 1 of the depreciation schedule.

If the additional first-year allowance is elected; the basis of the property must be reduced by the amount of the deduction and salvage value when computing ordinary depreciation.

Schedule I—Special Deductions

(Numbered to correspond with line numbers in Schedule I.)

1. A small business investment company operating under the Small Business Investment Act of 1958 may deduct 100% of dividends received from domestic corporations subject to income tax. (Section 243(a)(2).)

In general, no dividends-received deduction will be allowed on any share of stock (a) that is disposed of if the corporation held it for 15 days or less, or (b) to the extent the corporation is under an obligation to make corresponding payments with respect to substantially identical stock or securities.

2. Limitation on dividends-received deduction.—Line 2 may not exceed 85% of (line 28, page 1, less the sum of lines 3, 4, and 6 of Schedule I). For this purpose, line 28, page 1, is to be computed without regard to any capital loss carryback to the taxable year under section 1212(a)(1).

In a year in which a net operating loss occurs, sections 172(d) and 246(b) provide that this 85% limitation does not apply even if the loss is created by the dividends-received deduction. In the case of a small business investment company, the dividends-received deduction of 100% included in line 2 is not subject to the overall 85% limitation.

Financial institutions, see section 596 for special limitation on dividends-received deduction.

5. Deduction for dividends paid on certain preferred stock of public utilities.—Section 247 allows public utilities a deduction of a certain percentage of the lesser of (1) dividends paid on their preferred stock during the taxable year, or (2) taxable income computed without regard to this deduction. For calendar year 1970, this percentage is 28.455 percent. For fiscal years, see instruction 7 for applicable percentage. In a year in which a net operating loss occurs, section 172(d) provides that the deduction is to be computed without regard to section 247(a)(1)(B).

6. Deduction for Western Hemisphere trade corporations.—Section 922 allows Western Hemisphere trade corporations a deduction of a certain percentage of taxable income computed without regard to this deduction. For calendar year 1970, this percentage is 28.455 percent. For fiscal years, see instruction 7 for applicable percentage.

7. Fiscal years beginning in 1970. — The deductions on line 1(b)—dividends received on certain preferred stock of public utilities, line 5—dividends paid on certain preferred stock of public utilities, and line 6—

deduction for Western Hemisphere trade corporations, are computed using a formula which includes a fraction, the numerator of which is 14 and the denominator of which is the sum of the normal tax and surtax rates. The denominator must be increased to reflect the applicable surcharge rate. For example, the denominator for calendar year 1970 corporations is 49.2 (48, the sum of the normal tax and surtax rates, plus 2½% of 48).

Corporations with fiscal years beginning before July 1, 1970, must increase the denominator to reflect the applicable surcharge rate shown in the instructions for Schedule J.

Corporations with fiscal years beginning after June 30, 1970, will not have to increase the denominator since they will have no surcharge. Such corporations are to use the following rates in Schedule I:

(a) Line 1(b), dividends received on certain preferred stock of public utilities—60.209.
(b) Line 5, dividends paid on certain preferred stock of public utilities—29.167.
(c) Line 6, deduction for Western Hemisphere trade corporations—29.167.

Schedule J—Tax Computation

1. Tax surcharge.—The tax surcharge is 5% for the period beginning January 1, 1970, and ending June 30, 1970.

The rate for the calendar year 1970, therefore, is 2½%.

Since the surcharge expired June 30, 1970, corporations with taxable years beginning after that date will have no surcharge.

Corporations with fiscal years beginning before July 1, 1970, may compute their surcharge by multiplying lines 5(a) and 10(a) by the applicable rate in the following table:

Taxable year		Applicable Rate
Beginning in 1970	Ending in 1971	
Feb. 1	Jan. 31	.02054795
Mar. 1	Feb. 28	.01671233
Apr. 1	Mar. 31	.01246575
May 1	Apr. 30	.00835616
June 1	May 31	.00410959
July 1 and after	June 30 and after	—0—

If the corporation prefers, the surcharge may be computed using the following formula:

$$\text{Amount on lines 5(a) and 10(a)} \times 5\% \times \frac{\text{No. days in taxable year before 7–1–70}}{\text{No. days in taxable year}}$$

Fiscal year corporations having a 52–53 week taxable year and corporations with a short taxable year must use the formula to compute their surcharge.

2. Surtax exemption.—In general, corporations are entitled to a $25,000 surtax exemption. Certain controlled corporations, however, are limited to a smaller amount under the provisions of sections 1561 and 1562. (See section 1563 for definition of controlled group.)

Under the provisions of section 1561, a controlled group of corporations, with respect to a specified December 31, must divide one $25,000 surtax exemption equally among all component members of the group unless the group specifically consents to split up the $25,000 amount among all component members in accordance with an apportionment plan. See section 1561 and the regulations thereunder for the time and manner of making the consent.

Under the provisions of section 1562, a controlled group may elect, with respect to a specified December 31, to have each component member take a separate surtax exemption without having to divide equally or apportion one $25,000 surtax exemption among all component members.

For taxable years beginning in 1970, however, section 1564 provides that only one member of a group that has made an election under section 1562 may claim a full $25,000 surtax exemption with the others being limited to $20,833. (This $20,833 is further reduced in years 1971 through 1974 and becomes zero in 1975.) Section 1564(a)(2) provides that the component members of the controlled group must elect which member is to receive the full $25,000 and which members are to be limited to $20,833. This election may be made by attaching a statement to the return of the corporation claiming the full $25,000 surtax exemption stating that it is the corporation that the controlled group has selected to claim the $25,000 amount under the provisions of section 1564(a)(2). The statement must be signed by each member of the controlled group and must show the name, address, employer identification number and taxable year of each member of the group subject to the reduced $20,833 exemption. Such other members must attach a copy of the statement to their return.

If the group elects to have each component member claim a separate surtax exemption under section 1562, each component member must pay an additional tax of 6% of the amount of income equal to its surtax exemption. If only one member of the group has any taxable income, the 6% tax does not apply. (Section 1562(b)(1)(A).)

3. Mutual savings banks conducting life insurance business.—The tax under section 594 consists of the sum of (1) a partial tax computed on Form 1120 on the taxable income of the bank determined without regard to income or deductions allocable to the life insurance department; and (2) a partial tax on the taxable income computed on Form 1120–L of the life insurance department. Enter the combined tax on line 5(a) of Schedule J, Form 1120. Attach Form 1120–L as a schedule and identify as such.

4. Tax from recomputing a prior year investment credit.—If property is disposed of prior to the life-years category used in computing the investment credit, the tax for the year of disposition must be increased by the difference between the credit taken (including carrybacks and carryovers) on the property and the credit that would have been allowed had the actual life been used. (See section 47(a)(4) and (5) for exceptions.) Form 4255 may be used to compute the tax.

The tax from recomputing a prior year investment credit may not be offset against the current year's investment credit.

5. Minimum tax on tax preference items.—Under the provisions of section 56, certain items of tax preference are subject to a minimum income tax. These tax preference items, after deducting a $30,000 exemption and the amount of taxes imposed for the year, are taxed at a 10% rate.

Items of tax preference include:

(1) Excess investment interest,*
(2) Accelerated depreciation on real property,
(3) Accelerated depreciation on personal property subject to a net lease,*
(4) Amortization of pollution control facilities,
(5) Amortization of railroad rolling stock,
(6) Reserves for losses on bad debts of financial institutions,
(7) Excess percentage depletion, and
(8) Capital gains.

* Applies to personal holding companies

Corporations having any such tax preference items must attach Form 4626, Computation of Minimum Tax, to their return whether or not the minimum tax applies.

Tax Guide for Small Business (Publication 334) contains answers to most questions that arise if you start, operate, or dispose of a business. Explanations and examples illustrate the application of Federal income, excise, social security, and withholding taxes to sole proprietorships, partnerships, and corporations. This booklet may be obtained from the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402, or from your District Director, for 75 cents.

Section 9

Historical Summary

Contents

Basic tables

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9.2 Partnerships: Receipts, selected deductions, and net profit, by industrial division, 1961-1970, 242

9.3 Small Business Corporations: Receipts, selected deductions, and net income, by industrial division, 1961-1970, 245

9.4 All corporation returns: Receipts, selected deductions, and net income, by industrial division, 1961-1970, 248

This section contains statistics for proprietorships, partnerships, Small Business Corporations, and all corporations for the 10-year period 1961-1970. Tables 9.1-9.4 present selected income and deduction items for each form of business organization, classified by industrial division. These statistics were originally published in *Statistics of Income* for each year, *Busness Income Tax Returns or Corporation Income Tax Returns.* Changes in law affecting the comparability of items for any years were discussed in the volumes for those years.

Table 9.1—RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1961-1970

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industrial division and year	Businesses with and without net profit						Businesses with net profit					
			Deductions						Deductions			
	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
ALL INDUSTRIAL DIVISIONS												
1961	9,241,755	170,981,413	[1]84,815,622	6,912,088	n.a.	22,696,990	7,294,133	151,761,498	[1]74,886,385	5,258,265	n.a.	25,756,867
1962	9,182,586	178,420,483	105,786,276	7,200,760	19,462,102	23,894,781	7,245,222	159,532,121	91,803,383	5,515,500	16,963,696	27,166,780
1963	9,135,954	181,551,305	106,411,371	7,338,432	19,949,372	23,770,528	7,074,465	160,069,199	90,913,498	5,484,179	17,079,417	27,435,631
1964	9,192,746	188,737,610	109,491,194	7,580,287	20,751,028	25,555,837	7,067,117	169,056,653	95,374,347	5,667,222	18,010,185	29,599,655
1965	9,078,466	199,384,594	116,417,236	7,937,307	21,702,582	27,887,417	7,039,112	179,091,107	101,629,688	6,037,455	18,949,208	31,637,317
1966	9,086,714	207,446,686	120,090,602	8,313,713	22,291,590	30,030,195	7,036,843	185,385,032	104,029,673	6,311,253	19,592,589	34,054,949
1967	9,126,082	211,372,116	120,938,866	8,753,059	22,764,798	30,407,572	6,928,587	188,512,794	104,518,221	6,530,419	19,801,075	34,896,175
1968	9,211,613	222,105,222	127,206,770	9,050,068	23,937,751	31,870,535	6,856,896	197,552,082	109,275,642	6,739,184	20,731,913	36,755,091
1969	9,429,822	234,334,588	132,215,825	9,685,927	25,206,852	33,867,537	6,972,915	208,454,770	113,637,465	7,188,938	21,840,619	39,316,237
1970	9,399,653	237,726,748	133,526,775	10,049,833	25,324,395	33,214,737	6,675,680	208,994,001	112,908,043	7,231,591	21,731,948	39,335,180
AGRICULTURE, FORESTRY, AND FISHERY												
1961	3,487,190	27,914,902	n.a.	3,126,214	n.a.	3,621,946	2,460,607	23,107,783	n.a.	2,232,347	n.a.	5,135,598
1962	3,444,116	30,200,142	17,918,750	3,277,181	2,405,418	3,695,945	2,404,486	24,702,604	13,157,478	2,338,024	1,715,006	5,331,680
1963	3,338,081	30,049,957	18,150,600	3,268,940	2,307,125	3,048,031	2,213,676	23,590,596	12,475,535	2,222,997	1,619,395	5,007,600
1964	3,288,873	29,532,128	17,203,300	3,378,609	2,438,319	2,998,897	2,133,648	23,299,447	11,825,733	2,284,945	1,683,120	5,154,409
1965	3,225,266	32,159,830	18,593,763	3,586,296	2,441,800	3,780,717	2,140,211	26,391,071	13,832,946	2,504,985	1,721,172	5,740,515
1966	3,172,739	35,485,823	20,553,384	3,822,928	2,586,765	4,498,417	2,115,570	29,261,178	15,317,263	2,723,678	1,862,112	6,496,998
1967	3,195,602	35,271,425	20,291,208	4,070,063	2,584,252	3,770,215	2,015,555	28,129,573	14,330,876	2,801,415	1,835,194	6,088,476
1968	3,205,683	37,361,795	22,097,507	4,275,452	2,683,333	3,545,128	1,968,988	29,860,287	15,856,932	2,904,167	1,871,190	6,056,162
1969	3,258,696	40,213,513	23,439,097	4,603,523	2,867,988	4,054,037	2,044,383	32,475,860	16,993,523	3,141,385	2,018,868	6,727,738
1970	3,078,255	41,819,207	25,257,528	4,778,291	2,949,351	3,168,068	1,765,404	32,262,998	17,226,008	3,124,447	2,025,153	6,218,890
MINING												
1961	35,549	1,209,179	238,465	107,972	n.a.	[2]12,580	21,702	752,529	183,990	53,074	n.a.	115,288
1962	34,987	987,483	286,453	102,969	144,490	[2]63,855	19,025	617,200	160,074	49,300	86,605	94,549
1963	34,438	1,048,761	245,771	90,292	169,460	[2]9,875	21,167	612,570	124,595	40,352	100,627	111,250
1964	32,147	985,308	185,816	88,906	131,252	[2]47,105	19,537	638,720	152,070	38,241	98,414	138,289
1965	36,378	943,037	202,169	92,016	129,217	[2]7,430	20,533	658,625	152,247	48,746	91,405	121,754
1966	42,696	1,117,131	203,112	100,621	121,902	[2]76,120	23,935	655,610	147,311	47,810	86,630	122,699
1967	45,677	1,323,164	213,515	132,676	117,631	[2]56,996	27,480	903,488	155,056	73,174	84,910	139,011
1968	43,488	1,219,968	267,159	118,096	144,720	[2]73,873	22,759	771,051	163,037	56,465	100,654	137,240
1969	58,808	1,450,329	316,197	122,414	160,998	[2]96,630	32,063	935,388	201,097	62,939	117,009	167,427
1970	50,666	1,446,607	276,129	125,901	166,214	[2]11,033	28,882	1,001,963	177,222	68,283	126,956	217,225
CONTRACT CONSTRUCTION												
1961	678,456	14,487,676	8,502,085	403,401	n.a.	1,997,795	620,000	13,193,818	7,556,132	339,296	n.a.	2,112,771
1962	687,187	15,539,360	9,445,822	415,758	3,378,841	2,108,195	628,881	14,411,959	8,650,822	360,575	3,124,649	2,231,212
1963	691,613	16,344,887	9,394,841	464,537	3,694,724	2,170,954	632,049	14,739,090	8,530,603	390,013	3,237,572	2,341,020
1964	695,333	17,100,609	10,241,182	463,749	3,768,912	2,334,785	635,341	15,709,045	9,230,189	402,196	3,370,263	2,489,348
1965	704,627	19,308,272	11,811,695	495,045	4,064,822	2,685,430	641,593	17,847,914	10,746,825	423,136	3,744,170	2,822,495
1966	689,842	19,163,506	11,856,409	535,336	4,094,341	2,733,249	621,090	17,549,570	10,637,718	440,302	3,773,646	2,901,370
1967	680,460	18,334,278	10,921,692	548,032	3,887,656	2,750,893	611,280	16,929,979	9,874,535	475,393	3,529,412	2,922,653
1968	663,301	19,333,780	11,783,574	546,404	4,128,498	2,886,567	596,502	17,702,083	10,518,563	470,842	3,687,273	3,068,424
1969	722,604	21,484,393	12,575,645	633,947	4,448,035	3,232,592	644,346	19,634,121	11,224,667	543,476	4,001,866	3,434,078
1970	684,643	20,099,158	11,584,893	624,626	4,187,238	3,075,841	602,545	18,393,839	10,345,062	534,918	3,753,806	3,273,698
MANUFACTURING												
1961	194,325	6,599,828	3,985,546	214,480	n.a.	660,681	157,483	5,870,264	3,468,843	178,223	n.a.	728,587
1962	180,805	6,710,267	4,030,069	216,946	1,489,698	654,001	145,119	5,813,533	3,393,634	180,933	1,309,462	729,649
1963	187,398	6,369,127	3,689,212	238,098	1,475,029	677,601	152,282	5,778,576	3,280,502	200,668	1,315,043	765,628
1964	185,311	6,708,523	3,894,991	243,219	1,443,081	706,345	147,505	6,108,497	3,522,070	194,686	1,281,594	786,144
1965	185,843	7,266,965	4,269,564	274,676	1,647,764	773,958	148,361	6,438,359	3,729,055	224,306	1,422,244	869,854
1966	179,649	7,145,493	4,132,813	264,129	1,546,194	872,148	147,462	6,633,254	3,810,335	222,766	1,398,694	958,547
1967	169,505	6,472,710	3,728,940	279,090	1,405,382	748,121	127,770	5,573,294	3,081,985	219,724	1,213,177	852,999
1968	172,333	6,672,726	3,756,727	279,170	1,535,565	757,474	127,655	5,936,554	3,266,637	221,557	1,353,418	870,491
1969	172,432	6,881,128	3,809,464	284,608	1,522,138	805,536	128,320	6,141,433	3,315,630	233,798	1,340,877	912,841
1970	183,466	6,701,707	3,645,951	336,019	1,473,911	734,199	128,351	5,883,399	3,141,474	256,553	1,260,451	872,118
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES												
1961	286,672	4,100,142	904,847	395,346	n.a.	570,078	230,182	3,431,151	707,593	298,325	n.a.	666,687
1962	283,955	4,241,309	834,279	411,717	701,827	642,210	231,482	3,711,428	716,700	321,277	604,911	730,785
1963	307,103	4,969,278	915,512	499,867	831,868	694,347	250,934	4,135,054	687,216	381,393	688,408	786,612
1964	291,888	4,860,538	909,487	479,181	746,118	731,110	238,827	4,210,448	793,091	364,673	647,343	844,667
1965	296,621	5,526,927	1,193,042	541,025	844,967	826,392	247,333	4,903,679	1,035,589	435,595	733,085	926,793
1966	296,361	5,755,221	1,211,033	521,447	871,123	869,302	245,562	4,962,895	1,078,063	396,727	746,921	966,554
1967	277,807	5,538,856	1,258,718	525,556	908,714	812,199	224,390	4,906,150	1,158,014	403,385	784,531	932,541
1968	285,910	6,174,955	1,322,468	607,306	981,775	925,258	229,678	5,349,050	1,123,871	473,368	838,845	1,056,310
1969	284,708	6,174,338	1,316,047	610,228	994,683	921,872	228,749	5,322,969	1,112,770	476,732	832,576	1,055,095
1970	296,216	6,497,338	1,402,107	647,645	1,007,729	895,410	231,757	5,567,949	1,160,889	491,777	856,617	1,056,644
WHOLESALE AND RETAIL TRADE												
1961	1,942,804	85,639,324	64,129,190	1,225,264	n.a.	5,579,784	1,568,917	76,427,840	56,712,991	1,010,470	n.a.	6,194,923
1962	1,888,602	88,977,310	66,859,635	1,258,403	6,708,630	5,836,878	1,535,639	80,514,561	59,976,632	1,067,439	5,873,752	6,445,813
1963	1,836,746	89,775,198	67,214,690	1,229,788	6,817,523	5,807,485	1,483,457	80,571,901	59,764,939	1,026,317	5,915,500	6,445,488
1964	1,863,551	93,454,166	69,835,183	1,248,312	7,030,550	6,293,638	1,496,152	85,447,079	63,425,836	1,060,178	6,226,581	6,937,648
1965	1,853,913	97,190,462	72,808,563	1,275,387	7,393,896	6,623,844	1,494,437	88,200,688	65,447,690	1,085,794	6,528,714	7,254,231
1966	1,812,872	99,684,065	74,589,575	1,293,571	7,534,149	6,889,526	1,440,062	89,514,864	66,238,628	1,091,688	6,594,089	7,601,516
1967	1,840,621	102,629,235	76,636,294	1,335,780	7,793,192	7,061,582	1,462,701	93,119,463	68,911,627	1,126,714	6,914,393	7,815,668
1968	1,909,640	106,886,227	79,331,819	1,356,218	8,124,629	7,644,409	1,481,547	96,562,637	70,913,342	1,146,746	7,139,303	8,459,017
1969	1,958,469	110,286,226	81,530,616	1,430,499	8,464,444	7,694,711	1,471,127	99,355,360	72,718,018	1,193,378	7,390,277	8,641,136
1970	1,992,253	111,516,393	82,168,752	1,435,500	8,573,253	7,634,088	1,450,189	99,900,603	72,885,473	1,182,867	7,432,314	8,656,913

Footnotes at end of table.

Table 9.1—RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1961-1970—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industrial division and year	Businesses with and without net profit						Businesses with net profit					
	Number of businesses	Business receipts	Deductions			Net profit (less loss)	Number of businesses	Business receipts	Deductions			Net profit
			Cost of sales and operations	Depreciation	Payroll				Cost of sales and operations	Depreciation	Payroll	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
WHOLESALE AND RETAIL TRADE—Continued												
Wholesale Trade												
1961	328,130	16,973,390	12,910,653	229,720	n.a.	1,409,257	276,531	15,384,621	11,562,896	191,997	n.a.	1,503,539
1962	319,131	16,953,449	12,797,126	234,061	858,566	1,453,479	270,439	15,779,629	11,803,120	204,176	772,177	1,539,636
1963	324,392	17,916,959	13,465,276	229,568	886,342	1,518,269	275,340	16,702,226	12,446,025	202,375	810,473	1,610,665
1964	295,908	19,003,445	14,661,801	220,605	874,960	1,477,840	251,416	17,762,184	13,589,624	193,457	809,690	1,577,255
1965	265,320	17,933,837	13,772,522	210,755	867,032	1,482,538	225,838	16,209,256	12,226,042	183,782	788,798	1,558,274
1966	280,547	19,808,132	15,222,169	224,176	982,724	1,651,008	230,960	17,622,829	13,359,330	186,787	848,506	1,762,971
1967	260,145	19,712,467	15,326,388	228,297	977,989	1,512,134	216,008	17,659,398	13,533,987	196,672	887,743	1,633,184
1968	268,392	20,432,113	15,459,021	233,568	1,023,380	1,795,988	228,152	18,736,016	14,027,288	204,778	911,620	1,913,358
1969	267,180	20,961,098	15,906,687	251,131	1,034,141	1,791,497	212,718	19,137,152	14,347,533	215,401	928,424	1,932,402
1970	274,421	21,555,521	16,295,532	254,083	1,051,190	1,805,733	216,275	19,435,571	14,490,647	217,012	931,566	1,971,963
Retail Trade												
1961	1,563,939	65,157,786	48,524,277	939,192	n.a.	3,974,775	1,252,290	57,827,965	42,688,313	769,440	n.a.	4,479,633
1962	1,514,774	68,439,778	51,356,872	965,555	5,516,559	4,187,489	1,223,834	61,562,016	45,792,522	814,832	4,817,225	4,684,986
1963	1,471,400	69,200,711	51,787,349	956,677	5,672,372	4,121,256	1,176,295	61,476,755	45,556,988	788,718	4,879,825	4,650,897
1964	1,529,155	71,972,240	53,329,565	985,515	5,946,374	4,665,095	1,215,509	65,452,315	48,189,207	831,095	5,230,351	5,191,828
1965	1,554,097	77,760,046	57,974,961	1,039,476	6,388,032	5,019,098	1,243,194	70,766,802	52,379,740	882,744	5,643,531	5,558,255
1966	1,512,557	78,610,283	58,424,410	1,051,213	6,437,789	5,176,801	1,195,436	70,762,122	52,043,951	890,424	5,647,263	5,755,089
1967	1,543,999	81,115,999	60,023,866	1,073,929	6,671,213	5,412,338	1,219,032	73,928,192	54,307,877	906,003	5,911,601	6,016,193
1968	1,622,676	85,489,751	63,156,453	1,108,087	7,020,257	5,777,680	1,240,449	76,966,571	56,256,231	929,764	6,154,979	6,462,823
1969	1,664,037	88,649,279	65,173,511	1,165,535	7,392,857	5,828,477	1,239,307	79,595,810	57,964,949	967,252	6,427,514	6,621,191
1970	1,689,230	89,315,223	65,445,491	1,170,455	7,490,430	5,766,606	1,216,735	79,936,465	58,055,472	958,312	6,474,804	6,608,479
Wholesale and Retail Trade not Allocable												
1961	50,735	3,508,148	2,694,260	56,352	n.a.	195,752	40,096	3,215,254	2,461,782	49,033	n.a.	211,751
1962	54,697	3,584,083	2,705,637	58,787	333,505	195,910	41,366	3,172,916	2,380,990	48,431	284,350	221,191
1963	40,954	2,657,528	1,962,065	43,543	258,809	167,960	31,822	2,392,920	1,761,926	35,224	225,202	183,926
1964	38,488	2,478,481	1,843,817	42,192	209,216	150,703	29,227	2,232,580	1,647,005	35,626	186,540	168,565
1965	34,496	1,496,579	1,061,080	25,156	138,832	122,208	25,405	1,224,630	841,908	19,268	96,385	137,702
1966	19,768	1,265,650	942,996	18,182	113,636	61,717	13,666	1,129,913	835,347	14,477	98,320	83,456
1967	36,477	1,800,769	1,286,040	33,554	143,990	137,110	27,661	1,531,873	1,069,763	24,039	115,049	166,291
1968	18,572	964,363	716,345	14,563	80,992	70,741	12,946	860,050	629,823	12,204	72,704	82,836
1969	27,252	675,849	450,418	13,833	37,446	74,737	19,102	622,398	405,536	10,725	34,339	87,543
1970	28,602	645,649	427,729	10,962	31,633	61,749	17,179	528,567	339,354	7,543	25,944	76,471
FINANCE, INSURANCE, AND REAL ESTATE												
1961	461,649	5,275,142	1,483,145	224,224	n.a.	1,548,197	379,812	4,854,228	1,306,387	166,383	n.a.	1,678,067
1962	472,674	5,172,284	1,084,764	247,280	499,683	1,638,461	391,224	4,780,621	971,875	177,395	462,907	1,768,651
1963	506,111	5,467,484	1,223,668	249,432	404,539	1,781,505	412,396	5,033,077	1,061,641	190,602	362,472	1,922,059
1964	543,050	6,108,907	1,208,716	283,363	457,530	1,978,168	442,584	5,527,666	1,034,497	215,943	405,362	2,157,242
1965	539,443	7,022,354	1,744,857	295,444	483,333	2,150,652	439,036	6,338,837	1,465,876	203,536	408,171	2,336,854
1966	575,942	6,593,529	1,248,777	327,432	445,605	2,151,435	463,544	5,982,464	1,090,510	209,864	395,411	2,388,283
1967	548,651	6,738,222	1,308,291	277,558	485,158	2,242,242	451,660	5,926,747	1,065,975	167,282	380,781	2,454,605
1968	515,872	7,759,614	1,951,035	275,527	479,761	2,501,210	415,438	6,795,800	1,413,912	193,674	410,945	2,749,237
1969	515,688	7,986,239	1,834,971	286,001	511,055	2,570,646	411,726	7,157,610	1,488,499	197,650	438,048	2,860,929
1970	565,898	8,345,823	1,721,028	319,385	549,257	2,561,379	430,153	7,346,475	1,339,953	199,125	455,392	2,935,162
SERVICES												
1961	2,075,689	24,355,060	4,813,444	1,166,927	n.a.	8,580,176	1,797,608	22,882,767	4,304,598	942,764	n.a.	8,947,154
1962	2,132,751	26,079,027	5,093,628	1,247,634	4,077,920	9,289,343	1,847,426	24,536,355	4,581,921	1,003,976	3,740,844	9,724,645
1963	2,185,196	27,095,434	5,356,790	1,276,880	4,206,790	9,528,995	1,874,384	25,222,511	4,793,642	1,016,149	3,804,062	9,971,311
1964	2,240,321	29,290,178	5,651,938	1,368,862	4,666,881	10,465,517	1,912,823	27,497,188	5,080,763	1,085,104	4,240,266	10,981,852
1965	2,207,927	29,788,755	5,723,494	1,369,449	4,677,077	11,007,933	1,887,005	28,146,136	5,154,546	1,106,446	4,282,214	11,509,803
1966	2,270,739	31,990,956	6,013,068	1,433,567	5,049,078	11,999,126	1,944,528	30,355,662	5,456,224	1,167,608	4,696,134	12,512,870
1967	2,327,684	34,783,754	6,461,733	1,571,603	5,563,789	13,019,978	1,978,250	32,776,970	5,842,357	1,254,014	5,044,813	13,613,896
1968	2,390,247	36,547,905	6,642,851	1,585,763	5,850,540	13,645,498	1,996,989	34,457,414	5,990,124	1,267,937	5,323,621	14,307,462
1969	2,426,599	39,611,478	7,263,430	1,706,907	6,213,086	14,634,558	1,988,904	37,213,294	6,469,411	1,334,875	5,679,858	15,456,224
1970	2,506,995	40,869,473	7,312,335	1,765,425	6,367,979	15,063,044	2,008,045	38,274,796	6,516,313	1,360,632	5,784,139	15,992,810
NATURE OF BUSINESS NOT ALLOCABLE												
1961	79,421	1,400,160	758,900	48,260	n.a.	150,913	57,822	1,241,118	645,851	37,383	n.a.	177,792
1962	57,509	513,301	232,876	22,872	55,595	93,603	41,940	443,860	194,247	16,581	45,560	109,796
1963	49,268	431,179	220,287	20,598	42,314	71,485	34,120	385,824	194,825	15,688	36,338	84,663
1964	52,272	697,253	360,581	26,086	68,385	94,482	40,700	618,563	310,098	21,256	57,242	110,056
1965	28,448	177,992	70,089	7,969	19,706	45,921	20,603	165,798	64,914	4,911	18,033	55,018
1966	45,874	510,962	282,431	14,682	42,433	93,112	35,090	469,535	253,621	10,810	38,952	106,112
1967	40,075	280,472	118,475	12,701	19,024	59,338	29,501	247,130	97,796	9,318	13,864	76,326
1968	25,139	148,252	53,630	6,132	8,930	38,864	17,340	117,206	29,224	4,428	6,664	50,748
1969	31,818	246,944	130,358	7,800	24,425	50,215	23,297	218,735	113,850	4,705	21,240	60,769
1970	41,261	431,042	158,052	17,041	49,463	93,741	30,354	361,979	115,649	12,989	37,120	111,720

[1]Excludes estimate for "Agriculture, forestry, and fishery" which was not prepared for this year.
[2]Net loss exceeds net profit.
n.a. - Not available.
NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 9.2—RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1961-1970

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industrial division and year	Partnerships with and without net profit							Partnerships with net profit						
	Number of partnerships	Total receipts	Business receipts	Deductions			Net profit (less loss)	Number of partnerships	Total receipts	Business receipts	Deductions			Net profit
				Cost of sales and operations	Depreciation	Payroll					Cost of sales and operations	Depreciation	Payroll	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
ALL INDUSTRIAL DIVISIONS														
1961	938,966	74,706,827	73,412,664	44,568,579	2,178,293	n.a.	8,688,622	727,725	66,352,186	65,217,119	39,105,992	1,575,740	n.a.	9,745,507
1962	932,181	73,672,672	72,303,784	43,699,378	2,213,291	n.a.	8,513,019	718,459	65,536,131	64,372,807	38,595,238	1,551,108	n.a.	9,746,499
1963	924,276	73,274,451	71,762,372	43,076,617	2,267,622	n.a.	8,668,166	701,660	64,953,784	63,674,634	37,839,310	1,564,086	n.a.	10,007,899
1964	922,160	74,822,051	73,252,175	42,918,074	2,445,239	10,558,384	9,244,464	694,126	66,665,948	65,332,749	38,096,687	1,646,011	9,247,428	10,725,359
1965	914,215	75,258,639	73,588,349	41,896,201	2,529,645	9,942,268	9,699,145	684,822	67,303,182	65,884,881	37,375,988	1,674,269	8,796,355	11,267,913
1966	922,680	79,776,231	78,153,124	45,451,072	2,764,916	10,367,514	10,445,061	684,742	70,943,604	69,562,449	40,319,941	1,750,649	9,158,541	12,113,897
1967	906,182	80,137,915	78,022,998	43,148,059	3,006,673	10,693,596	10,865,953	661,386	70,724,290	68,920,955	38,027,125	1,824,843	9,461,384	12,760,022
1968	917,500	82,866,910	80,531,944	42,894,179	3,326,710	11,155,085	11,405,163	659,913	73,149,165	71,176,345	37,866,875	2,019,725	9,871,201	13,571,422
1969	920,831	87,204,511	84,161,394	43,278,270	3,958,721	11,843,497	10,486,453	651,237	74,595,157	72,270,962	37,370,049	2,187,299	9,985,658	14,010,728
1970	936,133	93,348,080	90,208,834	46,040,874	4,578,820	12,276,160	9,790,396	639,795	78,032,236	75,574,181	38,681,157	2,364,730	10,236,056	14,419,124
AGRICULTURE, FORESTRY, AND FISHERY														
1961	136,532	4,711,307	4,609,720	2,197,051	345,647	n.a.	609,793	103,746	3,882,868	3,802,428	1,722,060	250,647	n.a.	784,410
1962	133,647	5,076,573	4,982,847	2,884,585	333,887	n.a.	655,206	101,664	4,219,864	4,144,854	2,248,459	247,758	n.a.	834,801
1963	130,420	4,800,591	4,689,503	2,899,338	324,041	n.a.	566,518	95,820	3,898,547	3,808,028	2,178,024	235,822	n.a.	765,879
1964	130,359	5,027,854	4,929,185	2,848,229	359,424	599,033	611,023	93,018	4,037,501	3,958,738	2,085,436	252,020	443,826	845,006
1965	127,782	5,141,160	5,023,893	3,125,755	370,825	561,676	676,917	92,417	4,283,259	4,189,628	2,423,572	258,904	412,983	915,849
1966	125,101	5,412,976	5,268,060	3,183,827	399,554	543,835	750,310	93,143	4,535,213	4,418,817	2,483,384	289,968	413,230	996,040
1967	124,633	5,612,519	5,449,690	3,394,603	400,765	527,190	633,453	87,726	4,545,529	4,409,165	2,563,734	279,916	389,090	910,322
1968	120,759	5,525,537	5,344,029	3,163,756	420,308	540,201	654,300	86,457	4,566,409	4,423,441	2,460,305	294,991	402,485	940,561
1969	119,819	7,041,367	6,487,492	4,289,777	475,189	683,186	668,282	85,077	5,587,029	5,150,002	3,211,886	326,710	476,501	1,013,777
1970	124,165	7,918,857	7,275,574	4,991,516	540,257	715,180	653,706	84,325	6,158,645	5,641,424	3,569,023	358,566	518,895	1,079,118
MINING														
1961	15,939	1,018,877	984,842	565,279	99,763	n.a.	[1]8,225	8,903	789,383	767,011	407,032	64,235	n.a.	111,670
1962	15,040	944,894	912,334	500,615	83,941	n.a.	[1]3,761	8,944	714,356	691,641	336,384	53,966	n.a.	112,401
1963	14,150	935,143	893,581	484,560	78,717	n.a.	[1]9,497	8,747	726,403	697,644	336,735	52,092	n.a.	117,651
1964	14,432	1,027,521	976,134	484,314	79,690	200,002	22,953	8,871	836,461	802,270	351,676	56,589	147,377	144,649
1965	14,902	920,931	865,822	366,200	74,580	125,460	[1]13,068	8,469	703,981	668,410	247,113	50,320	93,519	128,196
1966	13,238	939,833	882,348	490,749	72,664	133,569	[1]10,534	7,883	721,568	677,340	312,253	42,349	99,024	144,821
1967	13,243	1,110,685	1,045,433	473,729	88,844	133,584	65,219	8,081	863,791	820,455	330,863	56,916	98,744	208,062
1968	13,227	1,035,817	970,425	416,913	80,589	124,305	72,806	7,212	831,494	783,873	294,240	56,426	98,973	193,096
1969	11,475	1,143,406	1,079,344	530,167	88,179	135,396	[1]241,678	6,320	920,499	874,136	353,780	49,991	113,417	218,353
1970	14,383	1,278,001	1,184,887	587,479	100,247	139,157	[1]244,874	8,816	986,431	931,353	358,689	67,326	104,869	256,417
CONTRACT CONSTRUCTION														
1961	62,290	7,503,350	7,432,568	5,767,076	165,377	n.a.	690,280	51,869	6,251,381	6,194,163	4,648,183	134,619	n.a.	770,283
1962	58,164	6,877,933	6,804,981	5,284,785	153,763	n.a.	594,149	49,019	5,850,327	5,791,860	4,376,880	112,371	n.a.	699,811
1963	60,408	6,971,722	6,894,915	5,280,665	138,624	n.a.	624,528	50,047	5,933,869	5,872,427	4,378,949	109,912	n.a.	733,942
1964	57,298	6,685,456	6,616,175	5,026,633	144,258	1,825,308	681,596	48,178	5,868,716	5,815,312	4,325,116	117,138	1,553,480	751,346
1965	58,481	7,092,010	7,003,491	5,220,313	142,726	1,394,183	676,384	49,271	6,183,113	6,108,872	4,474,279	118,702	1,178,157	769,398
1966	56,115	7,865,406	7,771,390	6,115,338	139,585	1,364,394	763,489	47,090	7,017,553	6,939,738	5,363,482	118,622	1,193,910	835,240
1967	52,342	7,256,095	7,129,026	5,372,941	138,946	1,302,848	741,540	43,428	6,408,475	6,304,120	4,681,637	116,868	1,137,638	811,150
1968	49,688	7,475,564	7,365,160	5,521,639	189,063	1,282,541	800,748	42,033	6,553,907	6,469,468	4,728,037	165,999	1,084,610	899,101
1969	50,562	7,398,617	7,292,686	5,490,840	144,970	1,327,705	782,703	41,407	6,303,188	6,217,990	4,561,865	118,333	1,065,963	879,176
1970	51,001	7,701,002	7,602,653	5,681,998	172,161	1,347,634	749,622	41,327	6,382,729	6,306,064	4,571,496	119,550	1,083,571	867,265
MANUFACTURING														
1961	44,462	6,896,121	6,845,687	5,019,037	151,271	n.a.	567,114	34,909	6,107,450	6,063,476	4,378,321	126,225	n.a.	626,405
1962	43,091	6,702,990	6,653,967	4,870,220	141,380	n.a.	594,927	35,119	6,037,235	5,995,113	4,338,840	118,938	n.a.	645,125
1963	39,368	6,155,987	6,106,914	4,462,866	128,458	n.a.	543,063	31,342	5,510,133	5,470,868	3,938,720	110,092	n.a.	582,190
1964	40,411	6,591,833	6,542,733	4,816,939	140,549	1,388,998	608,277	32,376	6,061,654	6,018,885	4,380,628	124,118	1,252,732	648,887
1965	36,566	5,664,938	5,596,362	3,953,266	123,045	1,152,346	589,389	29,332	5,204,422	5,143,316	3,597,616	108,557	1,045,768	623,704
1966	36,544	6,144,233	6,076,860	4,347,937	134,951	1,280,295	617,142	29,018	5,555,944	5,500,063	3,880,636	112,565	1,138,388	675,292
1967	34,486	5,697,329	5,640,008	3,962,280	139,482	1,174,449	561,919	27,316	5,137,048	5,088,538	3,534,108	114,402	1,039,105	621,046
1968	32,665	5,582,083	5,530,670	3,825,781	168,801	1,127,971	544,305	25,643	4,980,781	4,937,144	3,388,300	115,567	1,016,758	608,336
1969	30,495	5,132,246	5,072,012	3,480,335	148,332	1,063,219	476,279	23,844	4,435,864	4,392,107	2,948,173	105,856	914,657	583,438
1970	28,495	5,264,148	5,206,838	3,629,691	183,064	1,062,546	411,093	20,198	4,461,159	4,419,682	3,019,217	121,954	871,444	523,328

Footnotes at end of table.

Table 9.2—RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1961-1970—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industrial division and year	Partnerships with and without net profit							Partnerships with net profit						
	Number of partnerships	Total receipts	Business receipts	Deductions: Cost of sales and operations	Deductions: Depreciation	Deductions: Payroll	Net profit (less loss)	Number of partnerships	Total receipts	Business receipts	Deductions: Cost of sales and operations	Deductions: Depreciations	Deductions: Payroll	Net profit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES														
1961	18,100	1,180,641	1,166,703	667,198	74,601	n.a.	146,189	14,490	1,050,889	1,037,824	587,966	61,640	n.a.	157,417
1962	17,032	1,007,149	995,355	545,769	65,986	n.a.	124,303	13,046	876,471	866,826	461,403	55,431	n.a.	139,058
1963	16,640	1,137,189	1,121,786	619,013	68,887	n.a.	143,171	12,945	950,772	938,721	493,785	54,119	n.a.	158,352
1964	16,437	1,093,282	1,081,117	590,668	71,330	248,393	141,302	12,789	937,494	928,009	484,077	57,007	215,618	157,648
1965	17,779	1,338,184	1,315,036	696,637	77,091	242,263	146,795	13,481	1,166,929	1,146,668	602,964	62,815	208,062	170,957
1966	15,484	1,271,109	1,238,141	750,836	82,495	246,865	154,204	11,821	1,070,652	1,040,550	604,078	65,351	205,184	174,977
1967	15,236	1,336,826	1,310,437	818,577	83,792	255,535	142,173	11,550	1,147,620	1,125,833	670,388	66,074	225,831	174,601
1968	15,206	1,254,433	1,230,227	680,192	78,083	251,091	152,218	11,448	1,043,944	1,024,346	553,829	56,357	210,047	172,144
1969	14,560	1,278,744	1,247,649	675,856	93,901	252,654	103,776	10,830	1,059,396	1,039,351	528,776	66,047	197,653	176,058
1970	16,517	1,462,240	1,434,574	735,621	122,680	264,125	138,733	11,914	1,230,013	1,213,312	601,124	80,116	224,810	195,117
WHOLESALE AND RETAIL TRADE														
1961	277,567	37,745,960	37,389,282	28,607,128	394,477	n.a.	2,224,007	226,759	34,186,413	33,867,093	25,817,564	340,220	n.a.	2,383,723
1962	267,493	36,963,635	36,580,084	27,921,815	371,149	n.a.	2,198,615	217,842	33,660,602	33,313,712	25,354,344	321,247	n.a.	2,354,424
1963	256,601	35,874,352	35,470,908	27,169,880	364,583	n.a.	2,157,013	207,737	32,671,985	32,308,920	24,682,147	314,043	n.a.	2,329,406
1964	248,725	35,664,624	35,286,159	26,811,708	363,001	2,684,597	2,257,608	202,550	32,584,609	32,240,257	24,408,028	314,366	2,391,881	2,411,155
1965	235,322	34,758,290	34,373,043	26,097,580	348,965	2,602,130	2,216,142	191,968	31,922,463	31,569,125	23,882,284	305,027	2,345,103	2,356,481
1966	231,254	35,833,069	35,425,458	27,182,206	360,915	2,582,668	2,247,098	186,870	32,710,991	32,341,930	24,718,229	314,458	2,302,984	2,405,334
1967	220,700	34,867,991	34,448,298	26,061,657	357,838	2,666,341	2,265,989	177,831	31,797,024	31,416,874	23,680,049	305,904	2,371,637	2,425,722
1968	209,324	34,800,486	34,432,268	25,991,384	350,985	2,644,876	2,279,827	166,648	31,805,535	31,476,054	23,682,140	298,973	2,350,715	2,444,455
1969	206,343	34,412,586	34,014,126	25,592,468	355,780	2,636,473	2,244,585	164,505	31,264,756	30,899,487	23,144,359	303,267	2,330,280	2,425,363
1970	201,208	35,297,605	34,920,512	26,234,510	358,695	2,750,849	2,161,701	153,666	31,574,809	31,243,990	23,375,498	300,929	2,386,218	2,372,317
Wholesale Trade														
1961	41,950	12,945,796	12,842,911	10,591,842	93,514	n.a.	602,757	34,699	11,944,394	11,849,851	9,742,828	82,755	n.a.	632,840
1962	40,960	12,477,567	12,356,676	10,135,081	89,754	n.a.	573,060	33,535	11,399,743	11,290,057	9,231,481	78,744	n.a.	611,264
1963	43,498	12,365,831	12,245,849	10,062,946	90,433	n.a.	611,924	35,163	11,375,099	11,265,428	9,227,570	77,995	n.a.	653,093
1964	36,098	11,837,339	11,718,204	9,604,014	89,788	673,626	592,221	30,007	10,944,669	10,836,095	8,847,346	78,780	616,541	631,390
1965	31,683	11,000,021	10,878,558	9,009,826	79,065	589,606	547,558	26,281	10,193,029	10,080,687	8,317,994	68,705	544,369	576,162
1966	29,179	11,251,240	11,142,239	9,379,580	78,821	562,046	505,531	23,646	10,398,054	10,300,080	8,631,682	70,538	516,045	537,337
1967	31,461	10,928,951	10,796,092	8,873,276	87,747	608,348	557,997	25,643	10,095,767	9,974,562	8,172,013	76,591	554,901	591,611
1968	32,162	11,082,974	10,976,571	9,003,985	82,410	616,608	556,434	25,121	10,245,094	10,149,522	8,299,827	72,970	558,010	594,025
1969	33,191	11,198,737	11,054,996	9,003,776	91,682	630,420	607,520	26,726	10,382,575	10,248,905	8,317,273	80,405	572,564	649,527
1970	30,269	11,449,194	11,324,826	9,264,961	87,530	644,736	557,016	23,297	10,391,041	10,279,633	8,382,820	76,081	569,119	605,422
Retail Trade														
1961	228,775	23,662,652	23,420,711	17,171,502	286,873	n.a.	1,553,413	186,388	21,199,941	20,985,097	15,304,742	245,048	n.a.	1,678,047
1962	220,585	23,479,010	23,226,584	17,041,669	268,542	n.a.	1,564,099	179,328	21,323,169	21,095,472	15,432,486	230,736	n.a.	1,675,576
1963	211,819	23,371,493	23,088,734	17,004,699	272,657	n.a.	1,534,831	171,625	21,168,642	20,915,916	15,359,399	234,668	n.a.	1,665,714
1964	208,969	23,356,444	23,102,573	16,860,622	267,438	1,970,030	1,636,457	169,810	21,219,968	20,988,209	15,248,990	231,044	1,742,312	1,746,757
1965	202,164	23,505,215	23,244,161	16,902,427	266,725	1,989,187	1,654,149	164,616	21,502,886	21,264,530	15,400,232	233,421	1,779,214	1,764,934
1966	199,804	24,283,701	23,987,498	17,595,516	278,139	1,993,710	1,714,878	161,464	22,040,941	21,771,932	15,898,186	240,464	1,764,278	1,839,638
1967	186,629	23,576,935	23,294,355	16,925,274	265,885	2,026,938	1,683,664	150,229	21,381,499	21,126,693	15,276,319	225,784	1,790,579	1,807,741
1968	174,763	23,198,280	22,939,557	16,603,568	262,773	1,985,308	1,688,050	139,552	21,067,716	20,836,803	15,019,018	220,541	1,752,088	1,813,360
1969	172,813	23,184,760	22,930,310	16,567,162	263,817	2,004,394	1,634,919	137,540	20,858,899	20,627,568	14,809,992	222,585	1,756,255	1,773,539
1970	170,394	23,798,733	23,546,174	16,932,006	270,711	2,102,207	1,603,110	130,134	21,143,056	20,923,807	14,961,498	224,463	1,814,592	1,764,197
Wholesale and Retail Trade not Allocable														
1961	6,842	1,137,512	1,125,660	843,784	14,090	n.a.	67,837	5,672	1,042,078	1,032,145	769,994	12,417	n.a.	72,836
1962	5,948	1,007,058	996,824	745,065	12,853	n.a.	61,456	4,979	937,690	928,183	690,377	11,767	n.a.	67,584
1963	1,284	137,028	136,325	102,235	1,493	n.a.	10,258	949	128,244	127,576	95,178	1,380	n.a.	10,599
1964	3,658	470,841	465,382	347,072	5,775	40,941	28,930	2,733	419,972	415,953	311,692	4,542	33,028	33,008
1965	1,476	253,054	250,324	185,327	3,175	23,337	14,435	1,071	226,548	223,908	164,058	2,901	21,520	15,385
1966	2,271	298,128	295,721	207,110	3,955	26,912	26,689	1,759	271,996	269,918	188,361	3,456	22,661	28,359
1967	2,610	362,105	357,851	263,107	4,206	31,055	24,328	1,959	319,758	315,619	231,717	3,529	26,157	26,370
1968	2,399	519,232	516,140	383,831	5,802	42,960	35,343	1,975	492,725	489,729	363,295	5,462	40,617	37,070
1969	339	29,089	28,820	21,530	281	1,659	2,146	239	23,282	23,014	17,094	277	1,461	2,297
1970	545	49,678	49,512	37,543	454	3,906	1,575	235	40,712	40,550	31,180	385	2,507	2,698

Footnotes at end of table.

Table 9.2—RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1961-1970—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industrial division and year	Partnerships with and without net profit							Partnerships with net profit						
	Number of partnerships	Total receipts	Business receipts	Deductions			Net profit (less loss)	Number of partnerships	Total receipts	Business receipts	Deductions			Net profit
				Cost of sales and operations	Depreciation	Payroll					Cost of sales and operations	Depreciation	Payroll	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
FINANCE, INSURANCE, AND REAL ESTATE														
1961	207,678	5,442,938	4,901,991	219,465	580,081	n.a.	1,117,534	143,766	4,671,158	4,183,196	194,248	346,877	n.a.	1,431,525
1962	229,400	5,564,292	4,975,893	221,550	689,461	n.a.	952,454	155,547	4,483,009	3,983,570	205,117	371,806	n.a.	1,414,346
1963	233,516	6,121,802	5,468,656	380,821	741,931	n.a.	931,617	155,366	4,897,428	4,354,571	288,347	394,992	n.a.	1,460,273
1964	246,407	6,935,414	6,185,466	720,803	891,598	843,734	852,201	159,966	5,417,299	4,780,057	632,995	439,183	701,392	1,542,692
1965	248,987	7,581,963	6,845,420	824,559	956,359	887,590	983,111	158,500	5,959,967	5,330,288	716,376	454,495	757,443	1,713,027
1966	268,563	8,376,031	7,742,442	786,229	1,131,079	978,037	980,204	164,279	6,341,078	5,816,565	730,308	490,570	817,877	1,780,963
1967[2]	274,730	9,130,915	8,133,920	404,087	1,295,321	1,112,025	1,121,657	167,827	6,783,328	5,932,080	314,771	553,432	940,854	2,082,523
1968	298,531	10,690,078	9,397,480	501,621	1,488,744	1,315,686	1,067,844	177,457	8,055,989	6,953,126	425,708	659,777	1,135,944	2,263,385
1969	309,668	12,778,287	11,225,123	484,829	2,012,749	1,427,375	405,753	179,707	8,470,818	7,365,139	364,908	837,347	942,444	2,299,055
1970	320,227	15,165,331	13,600,580	1,573,058	2,349,023	1,342,564	[1]300,633	183,373	9,643,723	8,447,930	1,073,845	898,976	805,969	2,463,875
SERVICES														
1961	171,278	10,109,802	9,985,284	1,494,027	364,684	n.a.	3,311,877	139,851	9,324,228	9,214,724	1,323,503	249,316	n.a.	3,447,816
1962	166,737	10,517,086	10,380,375	1,461,501	373,265	n.a.	3,393,644	136,389	9,678,750	9,569,796	1,266,197	269,278	n.a.	3,542,015
1963	171,994	11,267,660	11,106,307	1,778,047	422,310	n.a.	3,709,982	138,845	10,355,353	10,214,348	1,541,176	292,974	n.a.	3,853,713
1964	166,678	11,767,574	11,608,635	1,605,868	394,412	2,763,116	4,064,028	135,465	10,898,269	10,767,133	1,418,628	285,167	2,537,103	4,217,151
1965	168,850	12,632,449	12,442,300	1,554,506	430,520	2,960,100	4,402,118	137,774	11,769,503	11,624,624	1,387,796	310,925	2,741,923	4,560,001
1966	172,384	13,842,881	13,659,823	2,565,366	442,327	3,222,957	4,924,450	141,903	12,907,018	12,745,224	2,199,797	315,772	2,974,962	5,072,406
1967	165,697	15,000,746	14,743,898	2,600,577	498,048	3,503,177	5,314,597	134,469	13,929,786	13,714,287	2,199,043	328,289	3,244,556	5,502,417
1968	176,276	16,465,740	16,226,295	2,780,448	549,349	3,863,386	5,823,150	142,108	15,277,251	15,075,326	2,321,902	371,229	3,567,314	6,039,231
1969	176,709	17,975,338	17,699,625	2,711,284	638,474	4,310,315	6,041,645	138,835	16,512,469	16,292,138	2,234,367	378,666	3,938,471	6,408,552
1970	175,800	19,060,539	18,790,786	2,533,066	746,755	4,630,364	6,189,097	133,246	17,416,853	17,197,854	2,046,243	412,545	4,218,073	6,621,466
NATURE OF BUSINESS NOT ALLOCABLE														
1961	5,120	97,831	96,587	32,318	2,392	n.a.	30,053	3,432	88,416	87,204	27,115	1,961	n.a.	32,258
1962	1,577	18,120	17,948	8,538	459	n.a.	3,482	889	15,517	15,435	7,614	313	n.a.	4,518
1963	1,179	10,005	9,802	1,427	71	n.a.	1,771	811	9,294	9,107	1,427	40	n.a.	6,493
1964	1,413	28,493	26,571	12,912	977	5,203	5,476	913	23,945	22,088	10,103	423	4,019	6,825
1965	5,546	128,714	122,982	57,385	5,534	16,520	21,357	3,610	109,545	103,950	43,988	4,524	13,397	30,300
1966	3,998	90,693	88,602	28,584	1,346	14,894	18,698	2,735	83,587	82,222	27,774	994	12,982	28,824
1967	5,115	124,809	122,288	59,608	3,637	18,447	19,406	3,158	111,689	109,603	52,532	3,042	13,929	24,179
1968	1,824	37,172	35,390	12,445	788	5,028	9,965	907	33,855	33,567	12,414	406	4,355	11,113
1969	1,200	43,920	43,337	22,714	1,147	7,174	5,108	712	41,138	40,612	21,935	1,082	6,272	6,956
1970	4,337	200,357	192,430	73,935	5,938	23,741	31,951	2,930	177,874	172,572	66,022	4,768	22,207	40,221

[1]Net loss exceeds net profit.

NOTE: Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 9.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1961-1970

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industrial division and year	Returns with and without net income							Returns with net income						
	Number of returns	Total receipts	Business receipts	Cost of sales and operations	Depreciation	Taxes	Net income (less deficit)	Number of returns	Total receipts	Business receipts	Cost of sales and operations	Depreciation	Taxes	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
ALL INDUSTRIAL DIVISIONS														
1961	106,048	26,175,449	25,593,550	n.a.	442,765	n.a.	564,447	67,817	21,253,736	20,774,781	n.a.	302,416	n.a.	904,377
1962	123,666	29,808,701	29,108,623	21,493,296	515,483	520,955	707,097	78,939	n.a.	n.a.	n.a.	n.a.	n.a.	1,051,326
1963	139,112	35,083,133	34,245,587	25,082,324	605,476	670,234	799,453	88,084	28,222,474	27,537,869	20,160,322	394,799	513,737	1,237,110
1964	157,855	40,112,212	39,292,010	29,017,749	703,433	739,068	1,040,197	102,585	33,088,879	32,421,380	23,999,529	490,050	579,675	1,490,392
1965	173,410	46,442,511	45,433,118	33,476,283	792,852	872,119	1,447,857	115,475	39,242,734	38,382,811	n.a.	564,789	n.a.	1,969,400
1966	181,851	50,909,933	49,858,410	36,378,651	892,452	931,899	1,655,084	118,374	41,935,993	41,052,483	n.a.	627,324	n.a.	2,232,968
1967	200,784	56,752,764	55,742,555	40,805,087	1,006,408	1,073,998	1,853,187	130,038	47,412,667	46,580,280	34,009,977	705,507	n.a.	2,485,457
1968	217,134	61,765,015	60,467,277	43,976,948	1,070,015	1,143,429	1,947,535	142,516	52,735,957	51,675,267	37,625,897	776,613	907,554	2,622,511
1969	233,807	73,260,632	71,472,075	51,781,393	1,238,223	1,368,202	2,250,954	151,439	61,180,301	59,703,269	43,074,274	886,219	1,082,134	3,034,176
1970	257,475	77,631,396	76,097,159	54,362,453	1,436,919	1,549,661	1,851,508	157,747	61,838,947	60,651,946	43,157,012	948,192	1,165,296	3,029,581
AGRICULTURE, FORESTRY, AND FISHERY														
1961	3,367	546,707	520,513	n.a.	23,311	n.a.	11,692	1,934	448,259	428,308	n.a.	14,413	n.a.	33,936
1962	4,106	650,264	592,735	421,306	31,053	12,147	11,066	2,207	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1963	4,988	918,384	867,166	656,647	38,492	15,028	16,892	2,320	624,543	582,870	439,229	18,834	9,118	56,696
1964	6,144	762,448	728,521	495,058	46,265	19,241	[1]797	3,106	523,743	501,384	318,128	22,928	11,075	42,557
1965	6,839	1,119,696	1,074,876	796,679	54,346	20,532	89	3,778	843,415	806,334	n.a.	32,659	n.a.	60,244
1966	7,427	1,237,971	1,183,654	816,834	64,494	27,384	28,141	4,207	927,588	888,333	n.a.	44,310	n.a.	82,216
1967	8,516	1,455,494	1,372,674	931,749	83,404	33,677	30,837	4,676	973,549	906,280	587,129	45,889	n.a.	91,363
1968	8,579	1,265,102	1,196,337	842,903	71,516	36,146	18,607	4,430	960,727	912,086	623,771	41,819	24,401	85,411
1969	9,332	1,425,075	1,318,461	898,642	97,043	49,561	11,272	5,127	974,196	900,917	585,644	53,439	28,876	96,842
1970	11,634	1,915,731	1,788,321	1,318,948	113,492	46,620	[1]26,010	5,894	1,202,989	1,112,341	759,531	54,957	29,020	101,205
MINING														
1961	1,277	314,687	302,327	n.a.	18,637	n.a.	[1]3,618	693	254,620	244,338	n.a.	13,636	n.a.	17,048
1962	1,482	205,495	199,152	131,657	15,981	4,653	[1]3,500	687	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1963	1,550	275,214	244,808	158,384	14,035	6,225	25,001	843	228,876	199,563	122,954	10,867	5,169	33,520
1964	1,606	302,685	289,479	185,731	21,979	8,712	6,791	999	233,516	224,025	129,895	15,527	6,701	21,770
1965	1,912	425,073	412,351	259,154	27,013	10,742	32,754	1,172	342,389	334,033	n.a.	22,655	n.a.	46,652
1966	2,227	771,034	741,000	563,624	44,444	17,725	20,769	1,153	527,689	507,724	n.a.	27,428	n.a.	48,855
1967	1,896	409,580	387,937	241,351	25,614	11,569	22,021	1,165	332,091	315,354	184,868	17,763	n.a.	34,112
1968	2,075	388,149	372,552	204,594	26,596	12,824	21,447	1,307	322,744	307,792	155,353	22,404	11,137	33,977
1969	2,184	592,739	569,431	343,813	33,490	17,798	31,483	1,206	417,351	398,442	216,233	21,199	14,997	37,781
1970	1,857	593,637	577,278	328,321	40,209	21,209	26,055	1,052	490,821	479,622	258,126	31,978	17,217	48,565
CONTRACT CONSTRUCTION														
1961	10,229	2,611,715	2,581,212	n.a.	41,461	n.a.	42,455	6,313	2,015,334	1,991,142	n.a.	27,900	n.a.	75,995
1962	12,289	3,117,909	3,087,532	2,475,289	48,669	58,106	83,182	8,256	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1963	13,031	3,354,909	3,324,299	2,639,357	53,828	72,164	58,474	8,218	2,551,794	2,533,478	1,964,209	38,490	53,907	104,033
1964	14,901	4,110,290	4,074,180	3,255,388	61,613	77,990	111,054	9,904	3,416,622	3,387,362	2,682,093	49,645	62,265	144,022
1965	18,000	5,317,183	5,262,109	4,159,998	86,505	103,066	176,623	12,774	4,475,929	4,433,687	n.a.	71,179	n.a.	225,880
1966	17,603	5,299,487	5,254,759	4,214,391	75,863	102,985	160,119	12,105	4,470,921	4,435,636	n.a.	60,983	n.a.	196,965
1967	22,388	6,673,989	6,611,212	5,283,027	101,047	125,858	211,337	14,256	5,538,329	5,486,776	4,364,764	73,287	n.a.	267,801
1968	20,882	6,728,252	6,658,281	5,243,438	110,950	136,468	239,786	14,120	5,676,874	5,620,928	4,399,075	91,566	112,558	281,463
1969	21,356	8,991,497	8,893,298	7,147,594	160,541	177,722	271,222	14,717	7,454,882	7,372,558	5,857,646	122,822	142,401	352,375
1970	26,066	9,661,472	9,548,215	7,498,747	176,644	195,378	251,421	16,439	7,922,336	7,831,568	6,113,364	128,645	150,034	372,402
MANUFACTURING														
1961	15,776	5,290,295	5,230,566	n.a.	96,299	n.a.	136,234	10,775	4,444,637	4,392,235	n.a.	74,111	n.a.	201,219
1962	18,152	5,664,272	5,605,105	4,082,706	105,365	111,669	162,346	11,740	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1963	19,607	6,904,268	6,831,413	5,077,924	127,933	143,228	173,157	12,926	5,590,996	5,536,882	4,088,684	90,714	110,555	263,269
1964	21,659	7,576,416	7,501,104	5,500,743	140,671	164,200	285,471	15,236	6,463,840	6,396,296	4,656,151	110,149	135,602	351,577
1965	22,534	8,239,182	8,123,715	5,787,809	166,221	243,903	395,148	15,811	7,212,082	7,107,755	n.a.	132,746	n.a.	469,019
1966	21,737	9,421,868	9,332,302	6,810,371	168,593	193,983	476,177	14,666	7,898,611	7,830,538	n.a.	126,985	n.a.	580,092
1967	24,568	10,631,459	10,491,059	7,650,516	208,066	225,625	493,796	17,482	9,264,344	9,135,190	6,575,884	160,994	n.a.	609,179
1968	25,951	10,808,629	10,690,081	7,848,644	211,689	222,180	464,186	17,578	9,255,467	9,179,908	6,715,241	167,048	175,527	560,841
1969	25,158	11,082,003	10,927,972	7,730,293	215,994	246,199	475,465	17,087	9,516,214	9,375,099	6,548,161	174,670	210,912	572,454
1970	29,980	12,140,257	12,025,596	8,718,985	232,234	262,081	371,743	18,251	9,835,342	9,744,871	6,980,892	169,017	203,533	554,862

Footnotes at end of table.

Table 9.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1961-1970—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industrial division and year	Returns with and without net income							Returns with net income						
	Number of returns	Total receipts	Business receipts	Cost of sales and operations	Depreciation	Taxes	Net income (less deficit)	Number of returns	Total receipts	Business receipts	Cost of sales and operations	Depreciation	Taxes	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES														
1961	4,109	674,614	630,869	n.a.	32,836	n.a.	50,981	2,458	500,093	459,630	n.a.	21,379	n.a.	60,701
1962	4,802	778,620	764,852	471,080	38,249	32,899	29,827	2,910	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1963	5,734	906,563	886,180	569,295	56,239	41,936	29,173	3,572	634,852	618,502	378,928	30,437	27,682	51,316
1964	6,132	1,080,097	1,046,158	681,636	57,479	46,652	41,120	3,856	870,721	843,721	546,633	42,170	36,304	64,375
1965	7,090	1,170,673	1,147,357	746,129	60,850	43,136	56,678	4,519	941,855	922,417	n.a.	40,522	n.a.	84,756
1966	7,097	1,295,889	1,276,509	718,629	80,815	52,420	43,892	4,621	1,059,656	1,043,329	n.a.	58,730	n.a.	71,690
1967	8,598	1,363,641	1,332,057	780,323	80,787	51,620	78,192	5,715	1,110,270	1,084,617	606,512	56,883	n.a.	110,709
1968	10,009	1,764,064	1,731,667	1,079,902	102,033	77,361	70,264	6,125	1,517,321	1,488,968	919,698	76,083	67,061	110,666
1969	9,160	1,819,101	1,776,628	1,132,893	91,937	74,293	67,251	5,462	1,385,004	1,347,589	834,420	61,333	60,444	104,732
1970	10,272	2,444,073	2,408,997	1,559,255	133,178	97,759	39,470	5,697	1,808,001	1,783,330	1,099,560	79,891	73,470	119,251
WHOLESALE AND RETAIL TRADE														
1961	43,822	14,456,503	14,257,606	n.a.	124,402	n.a.	211,661	29,084	11,873,422	11,711,939	n.a.	92,451	n.a.	314,657
1962	51,541	16,971,630	16,711,110	12,944,061	158,096	221,252	321,989	34,696	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1963	57,585	19,433,793	19,141,576	14,783,741	176,460	284,530	329,061	39,212	16,122,809	15,883,646	12,300,862	130,898	234,415	464,582
1964	63,423	22,837,820	22,556,401	17,455,117	204,455	298,751	442,920	43,438	19,048,912	18,816,475	14,613,350	155,755	246,179	585,509
1965	68,219	25,904,288	25,545,434	19,928,975	220,009	305,644	540,257	47,775	22,161,574	21,855,001	n.a.	172,736	n.a.	683,123
1966	72,393	27,154,692	26,792,735	20,705,044	241,172	351,785	622,674	49,950	22,594,422	22,278,800	n.a.	187,182	n.a.	779,989
1967	76,929	30,303,021	29,940,032	22,935,191	273,182	428,509	710,559	52,382	25,623,178	25,320,462	19,436,838	206,762	n.a.	901,697
1968	81,579	33,881,190	33,440,597	25,625,360	273,505	433,578	863,234	58,441	29,763,868	29,371,363	22,533,277	218,036	362,254	1,017,968
1969	92,537	41,196,613	40,654,541	31,138,155	365,103	531,189	917,668	63,963	34,993,468	34,518,970	26,402,274	283,385	432,091	1,126,168
1970	94,024	41,489,458	40,948,795	30,803,710	394,597	599,694	852,667	63,756	33,919,418	33,469,893	25,167,790	294,405	481,513	1,142,396
Wholesale Trade														
1961	13,189	6,433,336	6,351,684	n.a.	42,135	n.a.	97,659	9,625	5,580,536	5,511,089	n.a.	33,953	n.a.	126,781
1962	14,868	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	10,907	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1963	17,403	7,884,824	7,784,455	6,276,826	55,306	119,301	164,222	12,628	6,839,372	6,752,995	5,438,712	44,625	108,608	199,544
1964	18,765	10,090,163	9,988,315	8,162,202	65,486	117,399	202,135	13,552	8,850,412	8,761,558	7,143,344	55,894	107,558	245,436
1965	19,083	10,730,281	10,604,257	8,792,175	68,951	94,804	229,027	14,503	9,557,248	9,445,041	n.a.	59,483	n.a.	268,987
1966	21,068	11,835,426	11,702,078	9,462,321	80,000	134,102	300,620	15,689	10,069,190	9,951,554	n.a.	65,217	n.a.	343,491
1967	20,809	12,138,518	11,996,803	9,800,138	84,186	133,381	271,808	15,000	10,628,171	10,504,609	8,569,192	67,762	n.a.	340,467
1968	23,358	14,668,441	14,447,938	11,709,926	93,170	152,225	331,705	17,402	13,349,456	13,145,934	10,661,241	80,036	131,918	374,888
1969	28,385	17,505,511	17,262,447	13,883,202	126,613	175,945	388,758	20,766	15,384,704	15,157,398	12,127,629	104,709	155,674	456,302
1970	28,364	18,157,632	17,938,575	14,286,792	138,600	223,108	423,022	20,905	15,998,929	15,810,532	12,602,977	113,369	199,423	497,937
Retail Trade														
1961	29,472	7,531,220	7,422,948	n.a.	77,881	n.a.	102,355	18,595	5,848,634	5,764,898	n.a.	54,588	n.a.	174,098
1962	34,902	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	22,457	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1963	38,868	11,140,331	10,952,089	8,220,178	116,290	158,037	149,517	25,577	8,930,568	8,780,866	6,614,789	81,792	119,598	248,412
1964	43,583	12,401,091	12,224,957	9,035,471	135,282	177,067	232,920	29,146	9,918,860	9,778,183	7,264,228	96,705	135,281	329,723
1965	47,921	14,599,476	14,374,186	10,704,861	145,508	203,834	296,048	32,391	12,093,564	11,906,233	n.a.	108,270	n.a.	397,671
1966	50,753	15,100,391	14,876,577	11,092,143	158,739	214,726	310,540	33,907	12,328,425	12,134,377	n.a.	119,867	n.a.	422,761
1967	54,480	17,660,898	17,445,237	12,786,672	182,944	286,999	426,342	36,310	14,598,579	14,423,401	10,597,521	134,628	n.a.	545,279
1968	58,001	19,166,595	18,946,530	13,880,470	180,009	280,716	530,551	40,910	16,387,229	16,198,271	11,852,056	137,868	230,265	641,868
1969	63,999	23,639,334	23,340,372	17,223,745	238,032	354,766	526,467	43,044	19,556,996	19,309,850	14,243,437	178,218	275,939	667,423
1970	65,586	23,309,380	22,987,860	16,501,103	255,705	376,219	428,952	42,777	17,898,043	17,637,001	12,548,998	180,744	281,723	643,766
Wholesale and Retail Trade not Allocable														
1961	1,161	491,947	482,974	n.a.	4,386	n.a.	11,647	864	444,252	435,952	n.a.	3,910	n.a.	13,778
1962	1,771	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	1,332	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1963	1,314	408,638	405,032	286,737	4,864	7,192	15,322	1,007	352,869	349,785	247,361	4,481	6,209	16,626
1964	1,075	346,566	343,129	257,444	3,687	4,285	7,865	740	279,640	276,734	205,778	3,156	3,340	10,350
1965	1,215	574,531	566,991	431,939	5,550	7,006	15,182	881	510,762	503,727	n.a.	4,983	n.a.	16,465
1966	572	218,875	214,080	150,580	2,433	2,957	11,514	354	196,807	192,869	n.a.	2,098	n.a.	13,737
1967	1,640	503,605	497,992	348,381	6,052	8,129	12,409	1,072	396,428	392,452	270,125	4,372	n.a.	15,951
1968	221	46,154	46,129	34,964	326	637	978	129	27,183	27,158	19,980	132	71	1,212
1969	153	51,768	51,722	31,208	458	478	2,443	153	51,768	51,722	31,208	458	478	2,443
1970	74	22,446	22,360	15,815	292	367	693	74	22,446	22,360	15,815	292	367	693

Footnotes at end of table.

Table 9.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1961-1970—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industrial division and year	Returns with and without net income							Returns with net income						
	Number of returns	Total receipts	Business receipts	Cost of sales and operations	Depreciation	Taxes	Net income (less deficit)	Number of returns	Total receipts	Business receipts	Cost of sales and operations	Depreciation	Taxes	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
FINANCE, INSURANCE, AND REAL ESTATE														
1961	12,135	513,138	349,966	n.a.	12,202	n.a.	81,545	7,888	414,288	277,549	n.a.	7,854	n.a.	103,437
1962	13,395	547,273	342,061	76,235	15,328	20,439	76,726	8,590	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1963	15,948	886,222	606,580	103,938	19,002	25,983	119,360	10,191	776,355	523,752	86,768	13,955	20,479	143,719
1964	17,904	835,319	569,675	165,685	20,319	26,998	100,234	11,502	685,395	459,907	133,930	14,540	20,031	136,916
1965	19,336	1,036,488	724,983	254,401	20,289	32,878	160,361	12,297	879,663	599,948	n.a.	12,942	n.a.	195,245
1966	21,904	1,177,335	876,574	265,963	25,750	38,829	112,919	13,340	949,501	690,057	n.a.	16,344	n.a.	169,116
1967	20,340	1,030,872	813,925	240,369	23,036	31,737	123,900	12,847	877,815	697,641	223,911	15,014	n.a.	159,261
1968	25,749	1,410,564	1,021,199	278,851	33,140	43,165	122,027	15,899	1,136,199	826,641	228,332	19,035	29,509	193,498
1969	28,610	2,231,634	1,592,735	454,308	43,966	68,965	225,624	17,076	1,854,082	1,344,320	399,469	27,969	46,416	324,463
1970	29,317	1,725,317	1,324,212	299,323	40,136	62,358	144,215	16,116	1,307,480	1,000,275	201,197	23,085	40,433	240,242
SERVICES														
1961	14,954	1,761,903	1,714,965	n.a.	93,083	n.a.	33,552	8,582	1,298,663	1,265,448	n.a.	50,254	n.a.	96,570
1962	17,537	1,868,164	1,802,023	888,302	102,527	59,642	25,046	9,765	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1963	20,217	2,395,781	2,336,657	1,089,750	119,244	80,884	48,231	10,677	1,685,090	1,652,946	775,795	60,422	52,257	119,059
1964	25,610	2,600,552	2,520,250	1,273,959	150,599	96,287	54,219	14,460	1,843,449	1,789,850	918,177	79,315	61,461	143,140
1965	28,902	3,217,500	3,130,373	1,535,712	157,290	111,912	85,386	17,161	2,373,914	2,312,202	n.a.	79,077	n.a.	203,511
1966	30,918	4,532,303	4,395,792	2,282,130	191,118	146,002	177,976	18,169	3,489,935	3,374,661	n.a.	105,189	n.a.	290,740
1967	35,728	4,710,457	4,620,680	2,622,988	208,069	161,649	183,630	20,830	3,586,589	3,528,620	1,962,310	127,698	n.a.	306,373
1968	42,150	5,472,363	5,309,927	2,824,425	240,176	180,347	146,711	24,454	4,056,055	3,920,945	2,022,319	140,212	123,747	337,414
1969	45,313	5,876,622	5,693,824	2,895,295	230,006	202,249	251,779	26,797	4,563,848	4,424,279	2,213,173	141,280	145,836	419,103
1970	53,491	7,622,199	7,436,823	3,805,693	304,969	263,933	194,610	30,358	5,316,537	5,194,273	2,550,547	165,788	169,675	448,582
NATURE OF BUSINESS NOT ALLOCABLE														
1961	379	5,887	5,526	n.a.	534	n.a.	[1]55	90	4,420	4,192	n.a.	418	n.a.	814
1962	362	5,074	4,053	2,660	215	148	415	88	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1963	452	7,999	6,908	3,288	243	256	104	125	7,159	6,230	2,893	182	155	916
1964	476	6,585	6,242	4,432	53	237	[1]815	84	2,681	2,360	1,172	21	57	526
1965	578	12,428	11,920	7,426	329	306	561	188	11,913	11,434	n.a.	273	n.a.	970
1966	545	19,354	5,085	1,665	203	786	12,417	163	17,670	3,405	n.a.	173	n.a.	13,305
1967	1,821	174,251	172,979	119,573	3,203	3,754	[1]1,085	685	106,502	105,340	67,761	1,217	n.a.	4,962
1968	161	46,702	46,636	28,831	410	1,360	1,273	161	46,702	46,636	28,831	410	1,360	1,273
1969	157	45,348	45,185	40,400	143	226	[1]810	4	21,256	21,095	17,254	122	161	258
1970	834	39,252	38,922	29,471	1,460	629	[1]2,663	184	36,023	35,773	26,005	426	401	2,076

n.a. - Not available.

[1]Deficit exceeds net income.

NOTE: Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 9.4—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1961-1970

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industrial division and year	Returns with and without net income							Returns with net income						
	Number of returns	Total receipts	Business receipts	Cost of sales and operations	Depreciation	Taxes	Net income (less deficit)	Number of returns	Total receipts	Business receipts	Cost of sales and operations	Depreciation	Taxes	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
ALL INDUSTRIAL DIVISIONS														
1961	1,190,286	873,177,644	823,943,265	586,557,225	23,687,786	22,428,996	45,893,900	715,589	750,598,885	709,250,561	500,062,940	19,769,298	19,384,082	52,401,331
1962	1,268,042	949,305,342	895,120,385	638,036,184	27,553,447	24,802,873	49,606,038	783,195	825,254,516	780,432,580	552,635,537	23,265,866	21,506,084	56,248,301
1963	1,323,187	1,008,742,704	949,548,793	672,971,818	29,564,177	27,083,705	54,284,740	808,045	887,327,015	834,410,804	587,506,624	25,566,442	23,916,169	61,315,228
1964	1,373,517	1,086,739,483	1,018,889,198	722,476,998	31,696,173	29,802,537	61,575,194	858,515	968,052,709	906,747,757	638,617,794	27,680,039	26,550,334	68,734,651
1965	1,423,980	1,194,600,662	1,120,381,727	792,952,590	34,115,127	31,656,410	73,889,821	915,311	1,079,661,387	1,011,806,929	711,552,708	30,487,972	28,532,330	80,796,801
1966	1,468,725	1,306,517,897	1,224,370,364	866,425,312	37,473,286	35,132,919	80,527,706	939,846	1,180,714,247	1,107,110,112	777,092,026	33,370,907	31,825,916	87,740,224
1967	1,534,360	1,374,598,532	1,284,999,547	908,598,347	40,819,886	37,066,090	78,181,729	988,906	1,221,446,354	1,141,379,488	798,844,616	35,404,616	32,814,360	86,653,746
1968	1,541,637	1,507,785,704	1,403,499,593	989,550,267	44,384,154	40,979,690	85,961,988	999,308	1,349,977,424	1,256,606,155	878,686,065	38,619,960	36,647,277	95,102,002
1969	1,658,745	1,680,482,985	1,560,830,321	1,104,571,988	49,139,399	46,476,582	80,218,685	1,045,466	1,461,061,949	1,357,257,862	950,723,315	41,398,688	40,553,510	93,432,590
1970	1,665,477	1,750,728,260	1,620,886,576	1,146,263,273	52,941,266	49,523,243	65,901,614	1,008,337	1,453,122,279	1,342,807,228	939,139,145	41,509,639	40,754,650	83,710,924
AGRICULTURE, FORESTRY, AND FISHERY														
1961	18,981	5,339,546	5,077,402	3,698,201	209,562	103,280	110,151	10,560	3,976,505	3,768,956	2,643,549	146,134	77,954	249,043
1962	22,130	6,289,029	5,977,917	4,327,109	227,420	118,656	160,954	12,734	4,953,291	4,706,658	3,321,319	161,540	92,334	288,618
1963	23,270	7,986,375	7,492,590	5,684,850	248,318	140,808	95,652	12,237	5,036,374	4,747,011	3,301,034	167,915	98,126	327,540
1964	25,933	6,329,424	5,965,818	4,328,862	265,701	142,176	138,999	13,968	4,853,505	4,572,049	3,207,877	174,817	103,927	334,105
1965	27,530	7,524,274	7,186,345	5,265,349	280,670	149,438	237,229	15,609	6,122,740	5,852,133	4,177,722	200,108	116,292	425,327
1966	27,945	8,604,616	8,203,046	5,887,109	319,023	170,090	289,214	16,604	6,451,549	6,126,741	4,196,737	226,193	128,774	465,397
1967	32,448	9,296,370	8,855,311	6,524,095	374,213	200,930	182,972	17,567	6,373,905	6,029,093	4,174,397	233,124	141,017	427,623
1968	31,244	9,450,515	9,016,517	6,631,692	363,360	197,528	267,925	17,102	7,548,562	7,210,058	5,221,880	243,330	143,228	501,390
1969	31,974	12,127,144	11,568,926	8,703,651	433,834	251,914	257,199	18,190	9,894,313	9,487,602	7,038,297	294,348	181,248	528,270
1970	37,238	14,277,707	13,591,763	10,555,539	513,870	277,165	65,295	19,843	10,053,338	9,554,311	7,098,072	314,083	192,188	493,400
MINING														
1961	13,731	12,257,972	11,615,577	6,933,073	760,119	338,394	862,437	6,695	9,607,161	9,159,206	5,198,506	545,529	244,027	1,351,156
1962	13,539	12,529,440	11,955,257	7,210,728	846,503	353,764	793,601	6,445	9,575,465	9,140,106	5,252,529	587,799	249,499	1,257,226
1963	14,878	13,055,307	12,448,085	7,295,434	842,167	342,603	1,209,730	6,994	10,982,324	10,482,936	5,893,204	673,922	273,836	1,549,553
1964	14,487	13,314,271	12,709,383	7,525,956	857,731	348,323	1,227,575	7,205	10,428,311	9,965,814	5,468,166	667,551	266,511	1,576,627
1965	13,285	12,602,087	11,903,304	6,905,746	830,015	331,935	1,391,939	6,627	10,475,464	9,924,842	5,499,016	639,276	266,294	1,702,451
1966	14,831	14,609,352	13,889,920	8,187,175	918,697	387,843	1,739,573	7,284	11,962,687	11,392,405	6,470,260	696,325	296,680	2,077,853
1967	14,441	13,679,722	12,754,444	7,409,515	873,607	347,512	1,464,256	7,172	11,573,270	10,795,019	5,979,223	666,215	277,673	1,966,189
1968	12,813	14,550,455	13,794,849	8,052,484	911,208	387,024	1,603,385	6,823	12,406,224	11,777,868	6,581,203	722,889	322,502	1,970,311
1969	14,027	16,233,328	15,366,731	9,224,886	977,471	426,840	1,553,969	7,003	12,850,783	12,211,730	6,992,701	721,531	308,666	2,048,220
1970	14,465	17,747,750	16,699,586	9,955,600	1,085,965	486,377	1,834,315	7,303	14,787,586	13,952,738	8,047,572	818,613	390,169	2,399,507
CONTRACT CONSTRUCTION														
1961	83,791	37,412,748	36,742,702	30,862,895	661,710	551,256	509,159	46,654	28,068,802	27,552,274	22,848,421	459,489	394,526	978,404
1962	90,604	41,065,409	40,311,096	33,857,740	734,138	651,733	617,156	53,010	31,741,147	31,151,492	25,809,681	544,447	492,660	1,111,045
1963	96,466	45,648,687	44,766,916	37,747,598	816,795	788,737	644,416	56,727	34,835,485	34,163,750	28,316,645	614,640	592,320	1,161,300
1964	104,134	49,741,423	48,776,202	40,947,386	859,635	866,453	943,090	62,083	39,668,516	38,875,335	32,224,376	675,551	674,862	1,445,456
1965	113,284	56,694,897	55,696,213	46,611,664	972,906	953,698	1,257,632	71,701	46,777,875	45,998,685	38,042,203	774,779	771,301	1,780,576
1966	112,373	63,029,874	61,850,382	51,867,138	1,123,883	1,106,634	1,398,935	70,461	51,861,587	50,961,285	42,263,418	893,469	886,199	1,974,904
1967	123,180	68,021,913	66,828,236	55,629,499	1,204,572	1,206,928	1,543,158	75,846	55,757,911	54,858,306	45,206,752	917,494	945,461	2,214,084
1968	125,999	72,262,793	70,831,186	58,532,534	1,364,466	1,353,140	1,713,419	79,348	59,391,628	58,264,162	47,559,051	1,088,206	1,081,507	2,345,391
1969	127,666	83,912,537	82,290,720	68,274,975	1,529,799	1,579,668	1,660,343	79,113	67,853,428	66,553,498	54,500,964	1,191,472	1,249,187	2,491,285
1970	138,905	90,610,644	88,945,385	73,434,969	1,685,506	1,671,115	1,538,418	82,078	72,093,301	70,847,768	58,018,772	1,255,666	1,276,174	2,548,013
MANUFACTURING														
1961	173,558	377,580,234	369,911,448	263,691,327	10,503,230	10,625,001	22,493,578	110,494	336,831,731	329,783,972	231,716,733	9,451,646	9,666,305	24,549,132
1962	183,149	407,864,669	399,659,829	283,675,065	12,418,850	11,738,065	25,350,966	120,687	369,340,766	361,788,299	254,091,178	11,319,429	10,674,305	27,200,501
1963	181,800	429,506,943	419,348,765	295,239,898	13,036,630	12,798,693	28,778,748	119,574	395,577,121	385,984,909	268,913,762	12,119,196	11,956,738	30,593,319
1964	184,961	464,819,543	453,156,983	316,726,016	13,992,333	14,813,798	32,555,934	124,556	431,522,477	420,423,494	290,616,682	13,107,548	13,957,937	34,420,063
1965	185,924	514,718,841	502,981,871	350,620,750	15,079,790	15,617,092	40,247,559	131,337	483,408,292	472,222,299	326,241,363	14,257,052	14,762,291	41,870,269
1966	187,642	571,009,172	557,318,291	390,877,215	16,333,903	17,022,352	44,403,696	133,439	537,795,065	524,643,926	364,633,538	15,467,514	16,071,671	46,161,490
1967	197,023	590,822,331	576,569,503	403,894,962	17,984,660	17,616,569	40,329,076	136,749	549,067,125	535,550,993	370,986,841	16,818,034	16,557,089	42,622,875
1968	191,910	648,964,802	632,925,330	442,193,190	19,757,114	19,237,835	44,411,467	132,393	603,492,141	588,259,473	407,234,914	18,465,435	18,141,925	46,976,015
1969	202,066	710,084,099	689,906,327	485,101,441	21,533,661	21,818,750	41,256,747	135,732	635,126,818	616,463,406	427,065,192	19,170,753	19,935,237	45,272,172
1970	197,807	722,911,319	700,090,661	495,879,549	22,892,481	22,705,034	31,846,078	120,814	604,567,672	585,179,650	406,037,039	18,871,443	19,284,102	37,925,489

Footnotes at end of table.

Table 9.4—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1961-1970—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industrial division and year	Returns with and without net income							Returns with net income						
	Number of returns	Total receipts	Business receipts	Cost of sales and operations	Depreciation	Taxes	Net income (less deficit)	Number of returns	Total receipts	Business receipts	Cost of sales and operations	Depreciation	Taxes	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES														
1961	49,048	68,153,902	66,322,225	38,657,096	5,689,673	4,271,346	7,486,686	30,166	57,885,477	56,422,034	31,567,835	4,837,016	3,736,932	8,022,298
1962	52,701	73,156,453	71,091,979	41,351,344	6,734,877	4,667,063	8,010,628	32,612	63,473,967	61,727,021	34,812,763	5,829,785	4,198,528	8,559,069
1963	56,291	77,870,156	75,710,896	44,570,744	7,360,749	4,951,928	8,925,311	35,164	70,164,258	68,224,129	39,146,095	6,703,202	4,599,514	9,393,357
1964	56,338	81,726,057	79,450,169	46,320,351	7,871,703	5,175,269	9,738,884	35,622	74,403,220	72,344,784	41,200,577	7,267,301	4,812,128	10,171,667
1965	59,676	88,956,519	86,438,612	50,591,152	8,593,748	5,495,856	10,699,309	38,379	83,092,647	80,819,924	46,494,587	8,153,590	5,211,130	11,019,778
1966	59,925	97,097,754	94,205,011	54,677,629	9,475,211	6,119,189	11,619,764	39,245	90,563,695	87,935,896	50,185,038	8,977,156	5,919,111	11,990,041
1967	66,045	102,398,443	99,190,985	58,303,545	10,400,692	6,567,383	10,602,908	42,315	87,786,594	85,161,445	48,018,244	9,102,853	5,815,439	11,225,336
1968	65,551	112,587,061	109,132,172	64,005,891	11,386,819	7,317,244	10,516,059	41,293	96,281,941	93,724,493	52,974,654	9,787,105	6,582,218	11,404,295
1969	66,944	125,261,815	121,669,836	71,346,721	12,410,656	8,072,485	10,053,831	41,442	105,586,430	102,991,805	57,873,453	10,785,981	7,162,970	11,255,282
1970	67,398	135,492,476	131,463,171	77,743,359	13,403,308	8,835,172	7,543,718	38,204	105,021,677	102,426,487	58,251,721	10,449,785	7,143,890	9,471,595
WHOLESALE AND RETAIL TRADE														
1961	364,947	270,846,706	266,419,143	211,854,044	2,189,295	3,093,751	4,563,809	224,948	229,273,523	225,599,088	179,458,786	1,751,839	2,568,801	5,861,975
1962	388,852	298,336,442	293,118,648	233,483,829	2,447,721	3,452,691	5,172,405	249,480	255,960,956	251,524,224	200,543,204	1,979,048	2,866,782	6,522,651
1963	403,435	309,589,920	303,602,592	241,542,871	2,549,203	3,750,782	5,356,626	257,293	267,464,640	262,395,896	209,105,618	2,098,405	3,147,075	6,810,996
1964	421,553	335,319,452	329,056,077	260,687,633	2,719,324	3,854,689	6,633,103	278,306	295,811,803	290,344,293	230,207,982	2,293,783	3,316,237	7,956,192
1965	440,304	365,166,475	358,173,249	282,978,215	2,931,866	4,136,778	7,620,764	299,928	322,343,804	316,160,039	249,940,469	2,463,984	3,529,345	9,175,718
1966	453,174	389,155,391	381,613,152	300,089,372	3,235,453	4,885,817	8,240,466	306,945	339,491,100	332,908,134	260,918,710	2,699,558	4,200,900	9,702,287
1967	465,841	410,369,867	403,232,835	314,809,742	3,567,313	5,285,407	8,931,782	318,746	355,876,403	349,640,978	271,828,207	2,964,228	4,508,120	10,498,513
1968	471,979	451,898,484	442,509,642	343,742,205	3,865,414	6,009,315	10,355,164	331,752	399,757,938	391,418,295	303,023,148	3,312,387	5,283,610	11,815,325
1969	524,567	508,264,913	497,415,390	385,199,829	4,422,832	6,960,939	10,766,271	353,532	443,902,461	434,341,540	335,644,379	3,730,727	6,061,208	12,725,572
1970	518,062	522,546,369	511,316,883	392,391,856	4,872,819	7,536,828	9,671,044	339,987	441,712,023	432,294,326	331,888,858	3,891,348	6,287,387	12,395,411
Wholesale Trade														
1961	123,412	132,513,679	130,588,312	111,230,651	712,168	1,225,429	2,286,650	84,255	114,908,226	113,246,792	96,429,720	587,211	1,055,737	2,774,991
1962	132,372	144,810,079	142,730,398	121,779,889	795,260	1,372,495	2,420,578	91,697	125,223,426	123,432,014	105,089,771	646,925	1,181,793	2,967,311
1963	137,617	148,211,264	145,810,454	124,290,702	831,133	1,478,583	2,479,840	94,215	129,749,851	127,681,567	108,717,039	701,071	1,288,583	3,078,468
1964	142,603	159,899,254	157,538,432	134,329,596	869,185	1,490,783	2,908,468	100,640	142,355,585	140,286,957	119,536,717	739,626	1,325,634	3,439,432
1965	146,555	174,066,994	171,414,482	145,393,480	954,242	1,600,206	3,517,384	107,407	155,115,180	152,809,301	129,434,861	813,905	1,418,960	4,070,473
1966	151,177	184,921,354	182,166,272	153,699,528	1,085,795	1,973,031	3,794,051	109,850	164,223,223	161,836,528	136,085,381	910,661	1,739,088	4,365,047
1967	142,531	185,573,100	182,687,302	153,829,515	1,143,934	1,972,457	3,704,518	103,192	163,159,756	160,618,071	134,608,771	965,029	1,722,252	4,312,772
1968	153,110	207,460,606	204,041,662	170,796,173	1,322,902	2,382,728	4,439,165	113,702	184,683,090	181,743,247	151,439,392	1,152,716	2,128,041	4,997,092
1969	172,138	232,976,637	229,180,568	190,596,872	1,511,992	2,658,606	4,802,752	122,695	207,113,468	203,772,337	169,051,600	1,308,630	2,396,406	5,512,384
1970	165,575	238,793,383	234,885,021	194,841,032	1,632,666	2,887,237	4,440,717	118,414	208,944,501	205,670,776	170,703,835	1,329,150	2,535,904	5,488,342
Retail Trade														
1961	230,243	132,437,539	130,056,689	96,237,308	1,410,538	1,770,564	2,151,902	134,054	109,514,496	107,605,409	79,426,181	1,111,606	1,430,942	2,920,698
1962	245,187	146,678,306	143,687,333	106,530,064	1,574,838	1,983,429	2,639,668	150,391	125,008,491	122,483,492	91,128,620	1,269,926	1,608,229	3,392,899
1963	257,383	157,044,641	153,555,461	114,016,990	1,672,419	2,203,897	2,783,025	158,168	133,877,777	130,962,166	97,509,324	1,357,805	1,800,370	3,617,538
1964	272,166	171,803,854	168,016,983	123,832,699	1,815,259	2,313,809	3,595,633	174,263	150,243,764	146,952,022	108,445,763	1,524,498	1,947,453	4,368,628
1965	287,591	188,200,772	183,924,517	135,432,385	1,947,436	2,495,487	4,052,089	189,142	164,770,323	160,947,831	118,701,618	1,624,888	2,075,614	5,036,325
1966	298,432	202,568,961	197,824,082	145,146,903	2,133,015	2,887,809	4,410,477	195,547	173,725,518	169,568,160	123,683,318	1,773,851	2,438,861	5,290,129
1967	315,581	220,514,318	216,340,613	157,762,025	2,384,474	3,240,347	5,144,086	209,944	189,217,298	185,587,396	134,599,797	1,968,573	2,734,642	6,078,834
1968	314,602	241,433,185	235,504,058	170,669,086	2,512,364	3,585,485	5,851,773	214,888	212,491,803	207,126,180	149,618,901	2,135,540	3,120,618	6,746,316
1969	351,810	274,649,067	267,615,317	194,151,310	2,898,450	4,290,187	5,946,339	230,274	236,161,853	229,961,608	166,148,416	2,410,062	3,652,912	7,194,807
1970	350,773	282,086,692	274,808,037	196,441,737	3,215,208	4,611,954	5,217,027	220,550	231,392,941	225,284,546	160,286,667	2,540,718	3,725,287	6,874,583
Wholesale and Retail Trade not Allocable														
1961	11,292	5,895,488	5,774,142	4,386,085	66,589	97,758	125,257	6,639	4,850,801	4,746,887	3,602,885	53,022	82,122	166,286
1962	11,293	6,848,057	6,700,917	5,173,876	77,623	96,767	112,159	7,392	5,729,039	5,608,718	4,324,813	62,197	76,760	162,441
1963	8,435	4,334,015	4,236,677	3,235,179	45,651	68,302	93,761	4,910	3,837,012	3,752,163	2,879,255	39,529	58,122	114,990
1964	6,784	3,616,344	3,500,662	2,525,338	34,880	50,097	129,002	3,403	3,212,454	3,105,314	2,225,502	29,659	43,150	148,132
1965	6,158	2,898,709	2,834,250	2,152,350	30,188	41,085	51,291	3,379	2,458,301	2,402,907	1,803,990	25,191	34,771	68,920
1966	3,565	1,665,076	1,622,798	1,242,941	16,643	24,977	35,938	1,548	1,542,359	1,503,446	1,150,011	15,046	22,951	47,111
1967	7,729	4,282,449	4,204,920	3,218,202	38,905	72,603	83,178	5,610	3,499,349	3,435,511	2,619,639	30,626	51,226	106,907
1968	4,267	3,004,693	2,963,922	2,276,946	30,148	41,102	64,226	3,162	2,583,045	2,548,868	1,964,855	24,131	34,951	71,917
1969	619	639,209	619,505	451,647	12,390	12,146	17,180	564	627,140	607,595	444,363	12,035	11,890	18,381
1970	1,714	1,666,294	1,623,825	1,109,087	24,945	37,637	13,300	1,023	1,374,581	1,339,004	898,356	21,480	26,196	32,486

Footnotes at end of table.

Table 9.4—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1961-1970—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industrial division and year	Returns with and without net income							Returns with net income						
	Number of returns	Total receipts	Business receipts	Cost of sales and operations	Depreciation	Taxes	Net income (less deficit)	Number of returns	Total receipts	Business receipts	Cost of sales and operations	Depreciation	Taxes	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
FINANCE, INSURANCE, AND REAL ESTATE														
1961	340,210	75,584,053	43,215,510	18,057,618	2,140,516	2,700,119	8,982,109	211,986	65,205,264	38,242,347	16,852,019	1,539,909	2,171,054	9,911,147
1962	359,229	81,858,656	46,294,993	19,625,920	2,370,138	2,963,896	8,680,895	227,118	69,234,990	40,489,117	17,973,600	1,704,169	2,341,450	9,804,170
1963	375,375	93,342,867	56,045,458	24,843,485	2,494,030	3,287,664	8,382,346	232,665	78,950,254	45,252,976	20,290,439	1,767,989	2,525,074	9,852,919
1964	383,727	101,296,801	57,200,239	28,074,208	2,738,852	3,501,119	9,181,629	237,627	85,242,231	45,256,214	21,889,520	1,931,180	2,667,571	10,957,044
1965	388,428	110,465,502	61,370,561	30,086,411	2,845,406	3,677,855	10,844,377	243,113	96,201,348	51,027,191	24,889,704	2,086,918	2,899,166	12,509,473
1966	402,740	119,814,911	66,013,937	32,221,922	3,054,653	4,012,275	11,002,481	248,658	107,471,146	59,547,743	29,902,572	2,190,089	3,214,590	12,762,894
1967	399,115	131,982,953	71,797,493	35,331,676	3,286,979	4,314,318	13,147,224	257,651	116,296,652	62,422,389	31,145,688	2,453,840	3,419,068	14,877,559
1968	407,192	146,905,082	76,636,579	38,352,934	3,531,061	4,760,934	15,074,693	257,716	129,978,787	66,798,244	33,735,969	2,639,571	3,762,151	16,998,989
1969	428,969	164,290,937	85,124,705	43,634,213	4,065,452	5,341,210	13,014,453	266,549	139,677,860	71,078,884	36,448,897	3,053,821	4,169,198	15,772,302
1970	406,235	177,320,048	92,091,887	48,434,362	4,305,785	5,709,281	12,214,079	248,586	154,284,602	80,155,962	42,899,622	3,237,971	4,555,657	15,081,939
SERVICES														
1961	137,955	25,920,339	24,563,082	12,764,070	1,530,190	743,243	889,926	72,985	19,701,290	18,677,167	9,758,893	1,036,152	523,307	1,471,242
1962	150,082	28,095,321	26,607,539	14,437,231	1,770,502	854,312	833,141	79,822	20,890,574	19,827,191	10,779,828	1,138,410	588,778	1,497,840
1963	163,766	31,614,898	30,018,042	15,980,626	2,212,270	1,018,212	901,109	85,887	24,250,422	23,100,939	12,507,563	1,419,733	721,702	1,619,972
1964	176,902	34,101,153	32,487,018	17,806,205	2,389,460	1,099,026	1,159,005	98,191	26,059,942	24,905,150	13,761,075	1,561,679	750,359	1,868,887
1965	188,177	38,377,034	36,546,559	19,851,041	2,577,766	1,291,461	1,590,097	107,440	31,176,039	29,747,899	16,240,811	1,910,739	975,256	2,302,933
1966	202,065	43,082,993	41,184,713	22,560,589	3,009,302	1,424,239	1,827,647	115,899	35,059,237	33,553,362	18,502,328	2,218,849	1,105,864	2,587,101
1967	220,561	47,441,330	45,210,688	26,351,943	3,114,926	1,511,387	1,982,587	129,471	38,326,268	36,551,046	21,272,830	2,242,910	1,141,164	2,797,107
1968	228,898	51,046,273	48,542,750	27,970,369	3,202,060	1,712,680	2,021,876	132,006	41,029,054	39,069,483	22,300,065	2,359,825	1,327,169	3,083,792
1969	261,633	60,036,636	57,217,736	32,861,148	3,761,680	2,018,844	1,653,105	143,696	45,923,810	43,884,923	24,958,191	2,446,213	1,480,026	3,334,553
1970	281,218	69,571,428	66,459,515	37,733,747	4,176,363	2,296,475	1,198,703	150,525	50,449,187	48,249,656	26,804,429	2,668,974	1,622,673	3,384,869
NATURE OF BUSINESS NOT ALLOCABLE														
1961	8,065	82,144	76,176	38,901	3,491	2,606	[1]3,955	1,101	49,132	45,517	18,198	1,584	1,176	6,934
1962	7,756	109,923	103,127	67,218	3,298	2,693	[1]13,708	1,287	83,360	78,472	51,435	1,239	1,748	7,181
1963	7,906	127,551	115,449	66,312	4,015	4,278	[1]9,198	1,504	66,137	58,258	32,264	1,440	1,784	6,272
1964	5,482	91,359	87,309	60,381	1,434	1,684	[1]3,025	957	62,704	60,624	41,539	629	802	4,610
1965	7,372	95,033	85,013	42,262	2,960	2,297	915	1,177	63,178	53,917	26,833	1,526	1,255	10,276
1966	8,030	113,834	91,912	57,163	3,161	4,480	5,930	1,311	58,181	40,620	19,425	1,754	2,127	18,257
1967	15,706	585,603	560,052	343,370	12,924	15,656	[1]2,234	3,389	388,226	370,219	232,434	5,918	9,329	24,460
1968	6,051	120,239	110,568	68,968	2,652	3,990	[1]2,000	875	91,149	84,079	55,181	1,212	2,967	6,494
1969	898	271,576	269,950	225,124	4,014	5,932	2,767	210	246,046	244,474	201,241	3,842	5,770	4,934
1970	4,149	250,519	227,725	134,292	5,169	5,796	[1]10,036	997	152,893	146,330	93,060	1,756	2,410	10,701

[1]Deficit exceeds net income.

NOTE: Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

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* Asterisk denotes textual reference

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